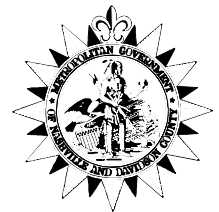

The Metropolitan Government of Nashville and Davidson County

OPERATING BUDGET FISCAL YEAR 2003

July 1, 2002 - June 30, 2003

Bill Purcell, Mayor
www.nashville.gov





THE METROPOLITAN GOVERNMENT OF NASHVILLE AND DAVIDSON COUNTY

FY 2002-2003
Approved
Operating Budget

(July 1, 2002 - June 30, 2003)



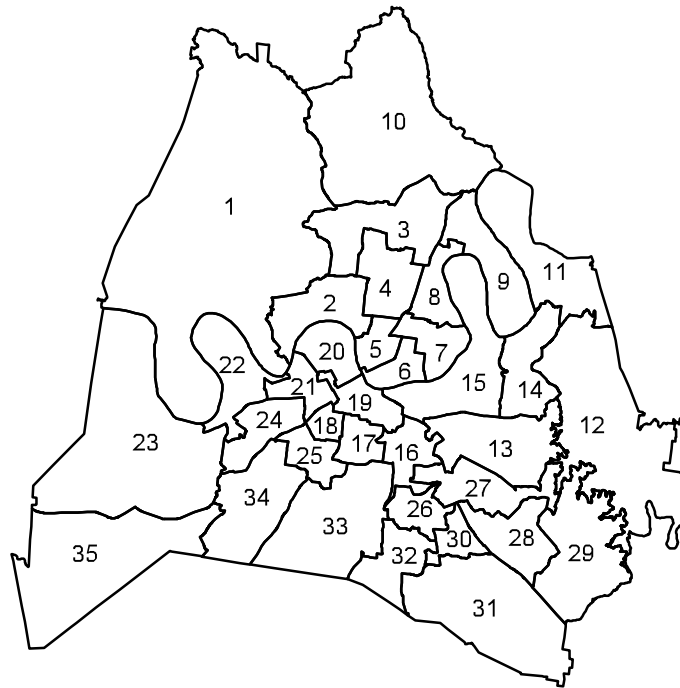
Bill Purcell, Mayor

Howard Gentry, Jr., Council President Pro Tem

Members of the Metropolitan Council:

At Large	David Briley	District #16	Amanda McClendon
At Large	Howard Gentry, Jr.	District #17	Ronnie Greer
At Large	Carolyn Baldwin Tucker	District #18	Ginger Hausser
At Large	Chris Ferrell	District #19	Ludye Wallace
At Large	Leo Waters	District #20	Morris Haddox
District # 1	Brenda Gilmore	District #21	Edward Whitmore
District # 2	Melvin Black	District #22	Norma Hand
District # 3	Ron Nollner	District #23	Bob Bogen
District # 4	Don Majors	District #24	John Summers
District # 5	Lawrence Hall, Jr.	District #25	Jim Shulman
District # 6	Eileen Beehan	District #26	Michelle Arriola
District # 7	Earl Campbell	District #27	Janis Sontany
District # 8	Lawrence Hart	District #28	Jason Alexander
District # 9	James Dillard	District #29	Saletta Holloway
District #10	Bettye Balthrop	District #30	Michael Kerstetter
District #11	Feller Brown	District #31	Don Knoch
District #12	Phil Ponder	District #32	Craig Jenkins
District #13	Tony Derryberry	District #33	Ron Turner
District #14	Bruce Stanley	District #34	Lynn Williams
District #15	J. B. Loring	District #35	Vic Lineweaver

Council Districts



Director of Finance: David Manning
Associate Director: Gene Nolan
Assistant Director, OMB: Talia Lomax-O'dneal

Office of Management and Budget Staff:

Operating Budget Staff: Bob Boydston
Mike Curl
James Gray
Bill Hyden
Kellie Morgan
Demetra Pulley
Sandra Ray
Bill Tharp
Judy Tucker

Capital Budget: Greg McClarin
Results Matter: William Aaron
Jeanne Henry
Cost Accounting: Herb Majors
Word Processing: Darlene Carlton
Shirley Grigsby
Admin. Support: Charlotte Boydston
Intern: Sarah Ettinger



Fiscal Year 2002-2003 Approved Operating Budget Book

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Published in August 2002
5 4 3 2 1

Printed on recycled paper.



This book supersedes all similar information previously disseminated by the Office of Management and Budget.

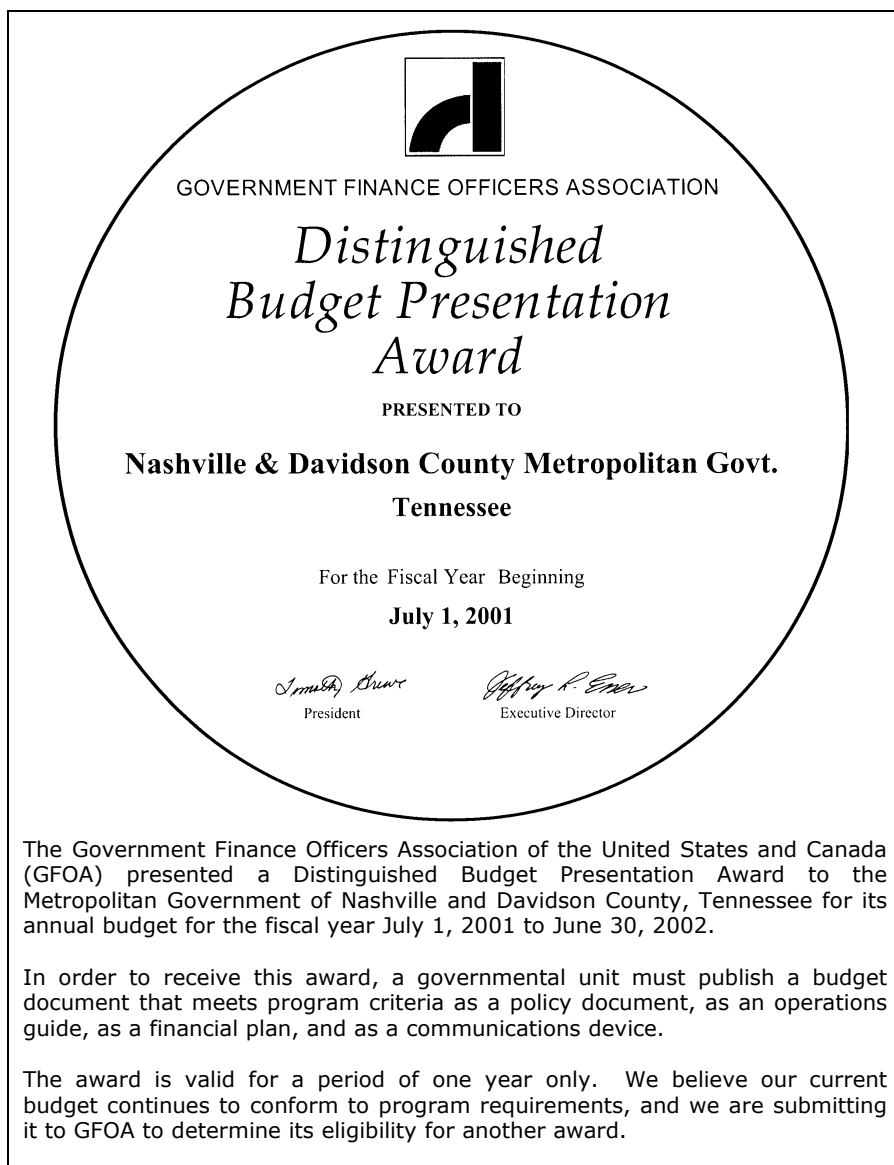
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Distinguished Budget Presentation Award



The GFOA is the leading association for government finance professionals in North America. This is our eleventh year to win the award; it was given for our *FY 2002 Operating Budget* book. GFOA's Distinguished Budget Presentation Awards Program is the only national awards program in governmental budgeting. The government also holds GFOA's Certificate of Achievement for Excellence in Financial Reporting for our Comprehensive Annual Financial Report.



Appendix 1: Budget and Tax Ordinances

SUBSTITUTE BILL NO. BL-2002-1073

A bill to be entitled: The Budget Ordinance of the Metropolitan Government of Nashville and Davidson County, Tennessee for Fiscal Year 2003

WHEREAS, Article 6 of the Metropolitan Charter provides for the preparation of the Annual Operating Budget of the Metropolitan Government and for its submission to the Council by the Mayor not later than May 25 of each year.

BE IT ENACTED BY THE COUNCIL OF THE METROPOLITAN GOVERNMENT OF NASHVILLE AND DAVIDSON COUNTY:

ARTICLE I

The amounts hereafter set out in Section I and Section II shall constitute the estimated revenues and applicable prorating provisions for property taxes, and the Operating Budget for The Metropolitan Government of Nashville and Davidson County, and the said sums specified herein are hereby appropriated for the purpose of meeting the expenses for the General Services District (GSD) and the Urban Services District (USD), respectively, for the various departments, institutions, offices, and agencies of the Metropolitan Government, and for meeting the payments of principal and interest on the Metropolitan Government debt maturing during the fiscal year beginning July 1, 2002 and ending June 30, 2003 (hereinafter referred to as Fiscal Year 2003).

The informational summary sheets immediately following are recapitulations of the detailed estimated revenue sources and budget appropriations by funds for purposes and in amounts numerically itemized by departmental accounts in subsequent schedules of Section I and Section II.

In order to facilitate proper grant accounting, the Director of Finance is hereby authorized to transfer grant-related appropriations and estimated revenues from the general funds to existing or new special revenue funds at his discretion.

The Director of Finance is hereby authorized to transfer funds as necessary to implement the Guaranteed Pension Plan program previously approved by the Metropolitan Council.

The Director of Finance is hereby authorized to adjust the budgets of departments as necessary to implement the Fleet Management Study and properly provide funding for the Fleet Management Fund.

In addition to the appropriations listed herein, the Director of Finance is hereby authorized to carry forward and appropriate in FY 2003 any unencumbered and unexpended funds at June 30, 2002 for Affordable Housing, Interpreter Services, International Population Needs Assessment, Contingency for New Courts, Election Commission, Minority Economic Development Center, Kelly Miller Smith Center contribution and the following reserves established on page 15 of Substitute Bill No. BL2001-707 (the FY 2002 Budget Ordinance): Council Infra-structure, Council Utility Assistance, Council Neighborhood Aftercare, Council Community Police Program, Disabled Officer Gun & Badge, and Council Affordable Housing.

From the funds appropriated in this act, there is hereby appropriated such sums as may be required to pay the costs of auditing services performed pursuant to a plan approved by the Audit Committee after the Director of Finance has certified that funds are available for such purpose.

It is not the intention of the Metropolitan Council in adopting this budget ordinance or in the adoption of previous budget ordinances, to appropriate any monies for the payment of claims arising out of the performance of a government function and for which the defense of governmental immunity is a valid defense.

Summary Of Estimated Revenue And Fund Balances To Support Appropriations

Fiscal Year
2003

Revenue Source Or Description	General Fund	Debt Service Fund	School Debt Service Fund	School Funds	Total
GENERAL SERVICES DISTRICT:					
Property Taxes - Current Year	\$246,488,785	\$56,390,988	\$26,228,343	\$166,515,843	\$495,623,959
Property Taxes - Non Current Year	20,655,300	1,735,001	950,000	6,247,340	29,587,641
Local Option Sales Tax	79,509,853	2,000,000	14,948,019	146,207,445	242,665,317
Other Taxes, Licenses, and Permits	64,295,575	0	0	2,552,575	66,848,150
Fines, Forfeits, and Penalties	8,210,473	0	0	7,800	8,218,273
Revenues From Use of Money or Property	1,088,254	1,146,613	1,030,340	333,147	3,598,354
Other Agencies - Federal Direct	6,843,009	0	0	99,401	6,942,410
Other Agencies - Federal Through State	11,076,235	0	0	63,116	11,139,351
Other Agencies - Other Pass - Through	3,608,700	0	0	0	3,608,700
Other Agencies - State Direct	59,739,091	1,455,000	0	146,844,097	208,038,188
Other Agencies - Other Governments	106,504	0	0	0	106,504
Commissions and Fees	8,287,382	150,000	0	0	8,437,382
Charges for Current Services	20,514,443	0	0	2,822,095	23,336,538
Compensation from Property	922,147	0	0	539,487	1,461,634
Contributions and Gifts	466,260	0	0	1,556,054	2,022,314
Miscellaneous	461,400	0	0	300	461,700
Subtotal	\$532,273,411	\$62,877,602	\$43,156,702	\$473,788,700	\$1,112,096,415
Operating Transfers In	8,249,118	9,690,902	0	828,587	18,768,607
Operating Transfers from Component Units	845,640	2,800,000	0	0	3,645,640
Subtotal	\$9,094,758	\$12,490,902	\$0	\$828,587	\$22,414,247
Appropriated Reserves	0	0	0	0	0
Appropriated Unreserved Fund Balances	35,917,954	10,788,474	13,259,289	2,982,713	62,948,430
Total Available for GSD Appropriations	<u>\$577,286,123</u>	<u>\$86,156,978</u>	<u>\$56,415,991</u>	<u>\$477,600,000</u>	<u>\$1,197,459,092</u>

URBAN SERVICES DISTRICT:

Property Taxes - Current Year	\$64,568,787	\$8,845,039	--	--	\$73,413,826
Property Taxes - Non Current Year	10,707,577	625,809	--	--	11,333,386
Local Option Sales Tax	1,067,879	0	--	--	1,067,879
Other Taxes, Licenses, and Permits	10,821,355	0	--	--	10,821,355
Revenues From Use of Money or Property	172,264	187,951	--	--	360,215
Other Agencies - Federal Direct	450,000	0	--	--	450,000
Other Agencies - State Direct	9,297,645	0	--	--	9,297,645
Other Agencies - Other Governments	0	0	--	--	0
Commissions and Fees	658,900	0	--	--	658,900
Compensation from Property	100,000	0	--	--	100,000
Operating Transfers In	0	8,683,334	--	--	8,683,334
Subtotal	\$97,844,407	\$18,342,133	--	--	\$116,186,540
Appropriated Unreserved Fund Balances	3,934,230	1,792,117	--	--	5,726,347
Total Available for USD Appropriations	<u>\$101,778,637</u>	<u>\$20,134,250</u>	<u>--</u>	<u>--</u>	<u>\$121,912,887</u>

Recapitulation Of Appropriations In Appropriated Funds By District

Fiscal Year
2003

Function	General Services District	Urban Services District	Duplicated by Interdistrict Interfund Transfers	Appropriation by Function and/or Fund
GENERAL FUNDS:				
General Government	97,086,083	25,026,638	\$951,234	121,161,487
Fiscal Administration	21,359,829	0	0	21,359,829
Administration of Justice	42,890,268	0	0	42,890,268
Law Enforcement and Care of Prisoners	164,953,968	481,000	481,000	164,953,968
Fire Prevention and Control	27,927,212	57,820,955	0	85,748,167
Regulation, Inspection, & Economic Development	32,876,385	1,212,258	0	34,088,643
Conservation of Natural Resources	436,927	0	0	436,927
Public Welfare	13,756,083	0	0	13,756,083
Public Health	39,910,942	0	0	39,910,942
Public Library System	18,093,049	0	0	18,093,049
Recreational, Cultural, & Community Support	72,341,443	135,440	0	72,476,883
Public Works, Highways and Streets	44,828,934	17,102,346	16,250	61,915,030
Reserves	825,000	0	0	825,000
GENERAL FUNDS TOTAL	\$577,286,123	\$101,778,637	\$1,448,484	\$677,616,276
DEBT SERVICE FUNDS	142,572,969	20,134,250	0	162,707,219
SCHOOL FUNDS	477,600,000	0	0	477,600,000
TOTAL APPROPRIATIONS BY DISTRICT	\$1,197,459,092	\$121,912,887	\$1,448,484	\$1,317,923,495
Less GSD Interfund Transfer - GSD General to GSD DS	(3,416,898)	0	0	(3,416,898)
Less GSD Interfund Transfer - Schools to GSD General	(2,297,903)	0	0	(2,297,903)
NET APPROPRIATION BY DISTRICT	<u>\$1,191,744,291</u>	<u>\$121,912,887</u>	<u>\$1,448,484</u>	<u>\$1,312,208,694</u>

Estimated Unencumbered Beginning & Appropriated Fund Balances

Fiscal Year
2003

This schedule is presented for information purposes only.

Fund	Estimated Unencumbered Fund Balance June 30, 2002	Appropriated for use in FY 2003 Budget	Estimated Unencumbered Fund Balance June 30, 2003	Estimated June 30, 2003 Balance as a Percent of FY'02 Budget
GENERAL SERVICES DISTRICT:				
General Fund	\$82,310,397	\$35,917,954	\$46,392,443	8.0%
Debt Service Fund	56,070,724	10,788,474	45,282,250	52.6%
Schools Fund	52,751,266	2,982,713	49,768,553	10.4%
Schools Debt Service Fund	63,493,351	13,259,289	50,234,062	89.0%
URBAN SERVICES DISTRICT:				
General Fund	\$16,682,299	\$3,934,230	\$12,748,069	12.5%
Debt Service Fund	8,673,005	1,792,117	6,880,888	34.2%

SECTION I: THE GENERAL SERVICES DISTRICT

Provisions for Prorating Property Taxes:

2001 (Preceding) and Prior Years: 2001 and prior years' Property Taxes of the General Services District and/or the former Davidson County, collected pursuant to revenue account numbers 401211 through 401330 of this Section during Fiscal Year 2003, are to be prorated consistent with the tax levy ordinance applicable for the tax year and fiscal year in which the tax was originally levied. However, such taxes levied prior to 1992 shall be deposited to the General Fund of the General Services District.

2002 Property Taxes: 2002 Property Taxes of the General Services District, collected pursuant to revenue account numbers 401110 through 401130 of this Section during Fiscal Year 2003 are to be prorated consistent with the tax levy ordinance for Fiscal Year 2003. Therefore, all such taxes are prorated as follows:

Fund		GSD Outside USD	GSD Inside USD
10101	GSD General Fund	50.52%	49.33%
35131	GSD Schools Fund	33.07%	33.87%
20115	GSD Debt Service Fund	11.20%	11.47%
25104	GSD Schools Debt Service Fund	5.21%	5.33%
		<u>100.00%</u>	<u>100.00%</u>

Section I: General Services District

Fiscal Year

Schedule A: Estimated Revenues & Fund Balances Supporting Appropriations

2003

Object Acct	Revenue Source Or Description	10101 General Fund	20115 Debt Services Fund	25104 MBOE Debt Service Fund	35131 MBOE Funds	Total
PROPERTY TAXES:						
Property Taxes - Current Year						
401110	Real Property - current year	\$213,241,345	\$48,747,517	\$22,673,243	\$143,948,162	\$428,610,267
401120	Personal Property - current year	20,751,100	4,763,239	2,215,458	14,064,179	41,793,976
401130	Public Utility - current year	12,496,340	2,880,232	1,339,642	8,503,502	25,219,716
Subtotal Property Taxes - Current Year		\$246,488,785	\$56,390,988	\$26,228,343	\$166,515,843	\$495,623,959
Property Taxes - Non Current Year						
401211	Real Trustee - preceding year	\$0	\$0	\$0	\$0	\$0
401212	Real Collection - preceding year	4,154,400	1,152,060	633,000	2,196,740	8,136,200
401213	Real C & M - preceding year	28,800	113,978	62,625	217,100	422,503
401222	Personal Collection - preceding year	305,100	96,506	53,025	183,820	638,451
401232	Public Utility Collection - preceding year	11,700	2,457	1,350	4,680	20,187
401310	Real Property - C & M - prior year	435,870	213,527	121,160	402,290	1,172,847
401320	Personal-Trustee - prior year	464,130	156,473	78,840	297,710	997,153
401520	Interest/Penalty - Collections	1,250,400	0	0	0	1,250,400
401530	Interest - Clerk & Master	454,400	0	0	0	454,400
401531	Attorney Fees - C & M	275,500	0	0	0	275,500
401540	Tax Summons Fees	85,000	0	0	0	85,000
401541	Tax Summons Fees - Personal	5,000	0	0	0	5,000
401610	In-Lieu - current year - Trustee	13,185,000	0	0	2,945,000	16,130,000
Subtotal Property Taxes - Non Current Year		\$20,655,300	\$1,735,001	\$950,000	\$6,247,340	\$29,587,641
TOTAL PROPERTY TAXES		<u>\$267,144,085</u>	<u>\$58,125,989</u>	<u>\$27,178,343</u>	<u>\$172,763,183</u>	<u>\$525,211,600</u>
LOCAL OPTION SALES TAX:						
402000	Local Option Sales Tax	\$79,509,853	\$2,000,000	\$14,948,019	\$146,207,445	\$242,665,317
402100	TN Telecommunication Sales Tax	0	0	0	0	0
TOTAL LOCAL OPTION SALES TAX		\$79,509,853	\$2,000,000	\$14,948,019	\$146,207,445	\$242,665,317
OTHER TAXES, LICENSES, AND PERMITS:						
403101	Marriage License	\$0	\$0	\$0	\$44,050	\$44,050
403103	Special Private License	4,000	0	0	0	4,000
403104	Taxicab License	103,275	0	0	0	103,275
403105	Motor Vehicle License (\$35)	13,100,000	0	0	0	13,100,000
403107	Emergency Wrecker License	18,500	0	0	0	18,500
403108	Pawnbroker License	900	0	0	0	900
403111	Pet Registration	280,000	0	0	0	280,000
403114	Arborist License	300	0	0	0	300
403116	Helping Schools License	0	0	0	8,525	8,525
403119	Tattoo License	16,400	0	0	0	16,400
403201	Commercial Vehicle Wheel Tax (\$46)	2,355,000	0	0	0	2,355,000
403202	Wholesale Beer Tax (17%)	12,700,000	0	0	0	12,700,000
403203	Alcoholic Beverage Privilege Tax	325,000	0	0	0	325,000
403204	Alcoholic Beverage Gross Receipt Tax	280,000	0	0	2,500,000	2,780,000
403205	Beer Permit Privilege Tax	140,000	0	0	0	140,000
403206	Business Tax	8,300,000	0	0	0	8,300,000
403207	Hotel Occupancy Tax	4,000,000	0	0	0	4,000,000
403208	Mineral Severance Tax	675,000	0	0	0	675,000
403301	Wholesale Liquor Tax	2,600,000	0	0	0	2,600,000
403302	Solicitation Permit	14,000	0	0	0	14,000
403303	Taxicab Driver Permit	12,000	0	0	0	12,000
403304	Wrecker Permit	2,000	0	0	0	2,000
403305	Building Permit	4,300,000	0	0	0	4,300,000

Section I: General Services District

Fiscal Year

Schedule A: Estimated Revenues & Fund Balances Supporting Appropriations

2003

Object Acct	Revenue Source Or Description	10101 General Fund	20115 Debt Services Fund	25104 MBOE Debt Service Fund	35131 MBOE Funds	Total
403306	Electrical Permit	671,000	0	0	0	671,000
403307	Plumbing Permit	396,000	0	0	0	\$396,000
403308	Excavation Permit	160,000	0	0	0	160,000
403309	Beer Permit	102,500	0	0	0	102,500
403310	Gas Code Permit	390,000	0	0	0	390,000
403311	Alarm Device Permit	675,000	0	0	0	675,000
403312	Sidewalk & ROW Permit	500	0	0	0	500
403314	Swimming Pool Permit	54,900	0	0	0	54,900
403315	Air Pollution Permit	175,000	0	0	0	175,000
403317	Dance Permit	23,800	0	0	0	23,800
403319	Meter Occupancy Permit	36,000	0	0	0	36,000
403321	Event & Film Permit	4,500	0	0	0	4,500
403400	Franchises - Nashville Gas Company	6,600,000	0	0	0	6,600,000
403400	Franchises - BellSouth Telephone Co.	580,000	0	0	0	580,000
403400	Franchises - Cable Television	5,200,000	0	0	0	5,200,000
TOTAL OTHER TAXES, LICENSES, & PERMITS		\$64,295,575	\$0	\$0	\$2,552,575	\$66,848,150

FINES, FORFEITS AND PENALTIES:

404002	Home School Penalty	\$0	\$0	\$0	\$5,800	\$5,800
404003	Judgments Recovered	0	0	0	800	800
404007	Return Check Fees	300	0	0	0	300
404101	Metro Courts Fines & Costs - Div I	415,556	0	0	0	415,556
404103	Drug Screening Fine - Gen Sess Ct	33,600	0	0	0	33,600
404104	Beer Law Violation Fine	1,200	0	0	0	1,200
404105	Gen'l Sessions - Traffic Viol. Ad. Fee	190,000	0	0	0	190,000
404106	Gen'l Sessions - DUI Fines - Crim. Ct Clk	238,773	0	0	0	238,773
404107	Game/Fish Violation Fine - GS Crim. Div.	1,165	0	0	0	1,165
404108	Environmental Court Fine	65,000	0	0	0	65,000
404109	Pre-Trial Diversion Cost	1,438	0	0	0	1,438
404110	Indigent Defendent Cost	126,152	0	0	0	126,152
404111	Traffic Violation Fine	3,000,000	0	0	0	3,000,000
404200	Court Clerk - Fines & Costs - Criminal	114,428	0	0	0	114,428
404200	Court Clerk - Fines & Costs - Juvenile	225,000	0	0	0	225,000
404200	Court Clerk - Fines and Cost - Circuit	600	0	0	0	600
404210	Food Inspection - Civil Fine	55,000	0	0	0	55,000
404213	Blood Alcohol Concentration Test Fee	100,000	0	0	0	100,000
404220	Vehicle Tow-in Fee	925,000	0	0	0	925,000
404230	Vehicle Storage Fee	346,000	0	0	0	346,000
404244	Return Prisoners Cost	4,106	0	0	0	4,106
404250	Juvenile Inmate Board	87,500	0	0	0	87,500
404300	DUI & Safety Ed Program - Gen'l Sess	1,140,000	0	0	0	1,140,000
404350	Breath Alcohol Test Fees - Criminal Ct	8,776	0	0	0	8,776
404451	DUI Probation Supervision Fees	28,478	0	0	0	28,478
404452	Gen Sess Ct - Electronic Monitor Prog	66,000	0	0	0	66,000
404454	CCC Probation Fees	334,756	0	0	0	334,756
404501	Vacant Lot Cleanup Program	80,000	0	0	0	80,000
404502	Environmental Ct. Penalty	1,000	0	0	0	1,000
404600	Litigation Tax - Circuit Court Clerk	80,000	0	0	0	80,000
404600	Litigation Tax - Clerk & Master, Chancery	45,581	0	0	0	45,581
404600	Litigation Tax - Criminal Court Clerk	226,064	0	0	0	226,064
404600	Litigation Tax - Traffic Violations Bureau	220,000	0	0	0	220,000
404600	Litigation Tax - Probate Court Clerk	22,000	0	0	0	22,000
404750	Confiscated Cash	27,000	0	0	0	27,000
404900	Court Ordered Restitutions	0	0	0	1,200	1,200

Section I: General Services District

Fiscal Year

Schedule A: Estimated Revenues & Fund Balances Supporting Appropriations

2003

Object Acct	Revenue Source Or Description	10101 General Fund	20115 Debt Services Fund	25104 MBOE Debt Service Fund	35131 MBOE Funds	Total
TOTAL FINES, FORFEITS AND PENALTIES		<u>\$8,210,473</u>	<u>\$0</u>	<u>\$0</u>	<u>\$7,800</u>	<u>\$8,218,273</u>
REVENUES FROM USE OF MONEY OR PROPERTY:						
405470	Interest - Metro Investment Pool *	<u>\$1,088,254</u>	<u>\$1,146,613</u>	<u>\$1,030,340</u>	<u>\$333,147</u>	<u>\$3,598,354</u>
TOTAL FROM USE OF MONEY OR PROPERTY		<u>\$1,088,254</u>	<u>\$1,146,613</u>	<u>\$1,030,340</u>	<u>\$333,147</u>	<u>\$3,598,354</u>
* The Director of Finance shall adjust the interest earnings of each account in the Metro Investment Pool to recover a pro-rata share of the costs of the Treasurer's investment program.						
REVENUE FROM OTHER GOVERNMENT AGENCIES:						
Other Agencies - Federal Direct						
406100	Federal Direct	\$6,509,809	\$0	\$0	\$99,401	\$6,609,210
406130	Federal SSI Reimbursement	30,000	0	0	0	30,000
406150	US Marshall Reimbursement	<u>303,200</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>303,200</u>
Subtotal Other Agencies - Federal Direct		<u>\$6,843,009</u>	<u>\$0</u>	<u>\$0</u>	<u>\$99,401</u>	<u>\$6,942,410</u>
Other Agencies - Federal Thru State						
406200	Federal Received Thru State Of Tenn.	\$10,924,826	\$0	\$0	\$63,116	\$10,987,942
406210	Medicare/TNCare thru State	<u>151,409</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>151,409</u>
Subtotal Other Agencies - Federal Thru State		<u>\$11,076,235</u>	<u>\$0</u>	<u>\$0</u>	<u>\$63,116</u>	<u>\$11,139,351</u>
Other Agencies - Other Pass-Through						
406300	Federal thru Other - Pass Through	\$1,003,980	\$0	\$0	\$0	\$1,003,980
406310	Medicaid/TNCare thru Other	1,000,000	0	0	0	1,000,000
406320	Medicare/TNCare thru Other Pass Thru	<u>1,604,720</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>1,604,720</u>
Subtotal Other Agencies - Oth. Pass-Through		<u>\$3,608,700</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$3,608,700</u>
Other Agencies - State Direct						
406401	TN Funded Programs	\$929,728	\$0	\$0	\$146,785,867	\$147,715,595
406402	Alc Bev Tax Apportion	350,000	0	0	0	350,000
406403	Tennessee Telecomm Sales Tax	0	0	0	58,230	58,230
406404	Gas & Fuel County	5,800,000	0	0	0	5,800,000
406405	Gas & Fuel City	9,000,000	0	0	0	9,000,000
406406	Income Tax	1,040,000	0	0	0	1,040,000
406407	TN Sales Tax Levy	20,200,000	1,455,000	0	0	21,655,000
406408	TN Beer Tax Allocation	206,000	0	0	0	206,000
406409	TN Excise Tax Allocation	1,000,000	0	0	0	1,000,000
406410	Gas Inspection Fees	1,200,000	0	0	0	1,200,000
406411	Post Mortem Reimbursement	160,000	0	0	0	160,000
406412	Jail Inmate Reimbursement	16,734,300	0	0	0	16,734,300
406415	TN Cost Reimbursement	<u>3,119,063</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>3,119,063</u>
Subtotal Other Agencies - State Direct		<u>\$59,739,091</u>	<u>\$1,455,000</u>	<u>\$0</u>	<u>\$146,844,097</u>	<u>\$208,038,188</u>
Other Agencies - Other Government Agencies						
406500	Other Gov't Agencies - Human Resources	\$6,000	\$0	\$0	\$0	\$6,000
406500	Other Gov't Agencies - Social Services	79,384	0	0	0	79,384
406500	GNRC AAA Homemaker Prog.	<u>21,120</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>21,120</u>
Subtotal Other Agencies - Other Gov't Agenci		<u>\$106,504</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$106,504</u>
TOTAL FROM OTHER GOVERNMENT AGENCIES		<u>\$81,373,539</u>	<u>\$1,455,000</u>	<u>\$0</u>	<u>\$147,006,614</u>	<u>\$229,835,153</u>

Section I: General Services District

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Schedule A: Estimated Revenues & Fund Balances Supporting Appropriations

2003

Object Acct	Revenue Source Or Description	10101 General Fund	20115 Debt Services Fund	25104 MBOE Debt Service Fund	35131 MBOE Funds	Total
COMMISSIONS AND FEES:						
Commissions and Fees - Court Clerks						
407200	Circuit Court Clerk	\$1,000,000	\$0	\$0	\$0	\$1,000,000
407200	Clerk & Master, Chancery Court	842,338	0	0	0	842,338
407200	Criminal Court Clerk	1,159,484	0	0	0	1,159,484
407200	Juvenile Court Clerk	535,000	0	0	0	535,000
407250	Agency Collections -Crim Ct Clk	48,000	0	0	0	48,000
Subtotal Commissions & Fees - Court Clerks		\$3,584,822	\$0	\$0	\$0	\$3,584,822
Commissions and Fees - Elected Officials						
407300	County Clerk	\$3,800,000	\$0	\$0	\$0	\$3,800,000
407300	Register of Deeds	900,000	150,000	0	0	1,050,000
407499	Sundry - Elected Officials	2,560	0	0	0	2,560
Subtotal Commission & Fees - Elected Off.		\$4,702,560	\$150,000	\$0	\$0	\$4,852,560
TOTAL COMMISSIONS AND FEES		\$8,287,382	\$150,000	\$0	\$0	\$8,437,382

CHARGES FOR CURRENT Services:**Charges for Current Services - Goods**

407601	Photostat and Microfilming	\$483,200	\$0	\$0	\$0	\$483,200
407602	Sales of Plans and Specifications	2,500	0	0	0	2,500
407604	Sales of Maps	700	0	0	0	700
407605	Sales of Voter Registration Lists	3,600	0	0	0	3,600
407606	Recycled Materials	2,500	0	0	13,000	15,500
407609	Code Book	2,400	0	0	0	2,400
407613	Building Permit Data	4,000	0	0	0	4,000
407627	Certificates-Vital Statistics	262,000	0	0	0	262,000
407651	Medical Reports	1,100	0	0	0	1,100
407654	Concessions	80,000	0	0	0	80,000
407655	Re-sale Inventory	5,000	0	0	0	5,000
407660	Car Seats	2,500	0	0	0	2,500
407661	Non-Participant Meals	52,000	0	0	0	52,000
Subtotal Charges for Current Services - Gds		\$901,500	\$0	\$0	\$13,000	\$914,500

Charges for Current Services - Services

407701	Building Appeals	\$7,500	\$0	\$0	\$0	\$7,500
407701	Electrical Appeals	55,000	0	0	0	55,000
407701	Mechanical/Gas Appeals	46,000	0	0	0	46,000
407701	Plumbing Appeals	45,000	0	0	0	45,000
407701	Zoning Appeals	99,000	0	0	0	99,000
407702	Home Residents Fees	600,000	0	0	0	600,000
407704	Staff Development Fees	0	0	0	2,095	2,095
407706	Advertising Fees	5,500	0	0	0	5,500
407707	Plans Examination - Codes	392,000	0	0	0	392,000
407708	Zone Change	55,600	0	0	0	55,600
407709	Code Enforcement	83,000	0	0	0	83,000
407711	Planned Unit Development Review	54,000	0	0	0	54,000
407712	Day Care Services	8,750	0	0	0	8,750
407712	Day Care Services - ADC Eligible	4,900	0	0	0	4,900
407713	Foreign Trade Zone Fees	50,000	0	0	0	50,000
407714	Small City Election	22,438	0	0	0	22,438
407716	Business Tax Audit	0	0	0	0	0
407717	Alarm Appeals	5,000	0	0	0	5,000
407718	Metro Clerk - Lobbyist Registration	2,000	0	0	0	2,000
407719	Sheriff Background Check	10,600	0	0	0	10,600
407721	Supervision Fees	20,800	0	0	0	20,800

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Schedule A: Estimated Revenues & Fund Balances Supporting Appropriations

2003

Object Acct	Revenue Source Or Description	10101 General Fund	20115 Debt Services Fund	25104 MBOE Debt Service Fund	35131 MBOE Funds	Total
407723	Video Production	500	0	0	0	500
407724	FHA-VA Inspection Fees	3,700	0	0	0	3,700
407725	Pre-Trial Release Services	93,000	0	0	0	93,000
407728	Subdivision Review Fees	101,000	0	0	0	101,000
407731	Primary Clinic Fees - Individuals	62,000	0	0	0	\$62,000
407731	TB Clinic Fees	24,000	0	0	0	24,000
407732	Primary Care - Insurance	2,100	0	0	0	2,100
407733	Vehicle Emission Test	882,000	0	0	0	882,000
407737	State Inspection	510,000	0	0	0	510,000
407737	State Inspection - Hotels/Motels	44,500	0	0	0	44,500
407737	State Inspection - Pools	168,000	0	0	0	168,000
407738	Immunization Fees	80,000	0	0	0	80,000
407740	State Inspection-Summer Food	8,000	0	0	0	8,000
407741	TennCare Transportation - Insurance	392,000	0	0	0	392,000
407743	Parking Fees	2,168,350	0	0	0	2,168,350
407744	Street & Alley Maint. Map Amend. Fees	3,200	0	0	0	3,200
407746	Family Planning Fees	30,000	0	0	0	30,000
407748	Emergency Ambulance Fees	3,319,097	0	0	0	3,319,097
407749	Special Police Commission	8,000	0	0	0	8,000
407754	House Mover Escort Srv	2,300	0	0	0	2,300
407755	Abandon Vehicles	4,500	0	0	0	4,500
407759	Engineering Fees	61,000	0	0	0	61,000
407783	Pound Fees	80,000	0	0	0	80,000
407784	School Record Center	0	0	0	8,000	8,000
407784	School Tuition	0	0	0	871,000	871,000
407784	School GED Fees	0	0	0	25,000	25,000
407784	Schools - Misc. Current Services	0	0	0	300,000	300,000
407784	Schools - Current Services	0	0	0	560,000	560,000
407784	Schools - Sundry Current Services	0	0	0	1,043,000	1,043,000
407786	Liquid Nutrition Program	40,250	0	0	0	40,250
407788	Serve Summons Costs - Sheriff	1,014,700	0	0	0	1,014,700
407789	Inmate Process Fees	46,100	0	0	0	46,100
407790	Medical Co-Pay - Inmates	7,300	0	0	0	7,300
407791	Inmate Board	170,000	0	0	0	170,000
407792	Drug Testing Fees	155,200	0	0	0	155,200
407793	Out of County Processing	172,200	0	0	0	172,200
Subtotal- Charges for Current Services - Serv		\$11,220,085	\$0	\$0	\$2,809,095	\$14,029,180
Charges for Current Services - User Fees						
407801	Admissions - Parthenon	\$225,000	\$0	\$0	\$0	\$225,000
407801	Admissions - Sportsplex	1,450,000	0	0	0	1,450,000
407801	Admissions - Wave Pool	300,000	0	0	0	300,000
407803	Athletic Fees	325,000	0	0	0	325,000
407803	Green Fees	4,150,000	0	0	0	4,150,000
407803	Tennis Fees	110,000	0	0	0	110,000
407807	Workshop Fees - Class	87,000	0	0	0	87,000
407808	Facility Use - General Services	1,000	0	0	0	1,000
407808	Facility Use - Public Library	35,000	0	0	0	35,000
407808	Facility Use - Parks	223,500	0	0	0	223,500
407815	Public Library Fees	432,000	0	0	0	432,000
407817	Auditorium User Fees	999,358	0	0	0	999,358
Subtotal Charges for Current Services - Fees		\$8,337,858	\$0	\$0	\$0	\$8,337,858
Charges for Current Services - Other Services						
407901	Legal Services	55,000	0	0	0	55,000
Subtotal Charges for Current Services - Other		\$55,000	\$0	\$0	\$0	\$55,000

Section I: General Services District

Fiscal Year

Schedule A: Estimated Revenues & Fund Balances Supporting Appropriations

2003

Object Acct	Revenue Source Or Description	10101 General Fund	20115 Debt Services Fund	25104 MBOE Debt Service Fund	35131 MBOE Funds	Total
TOTAL CHARGES FOR CURRENT Services		<u>\$20,514,443</u>	<u>\$0</u>	<u>\$0</u>	<u>\$2,822,095</u>	<u>\$23,336,538</u>
COMPENSATION FROM PROPERTY:						
408601	Abandoned Vehicle Auction	\$286,000	\$0	\$0	\$0	\$286,000
408603	Sale - Equipment	0	0	0	200,000	200,000
408702	External Source Recovery	0	0	0	37,487	37,487
408703	Subrogation Recoveries	100,000	0	0	0	100,000
408800	Rental	0	0	0	302,000	302,000
408800	Rent - Administrative (Nashville Sounds)	250,000	0	0	0	250,000
408800	Rent - Finance	92,647	0	0	0	92,647
408800	Rent - Parks	8,500	0	0	0	8,500
408800	Rent - Parks-Sailboat Admissions	185,000	0	0	0	185,000
TOTAL COMPENSATION FROM PROPERTY		<u>\$922,147</u>	<u>\$0</u>	<u>\$0</u>	<u>\$539,487</u>	<u>\$1,461,634</u>
CONTRIBUTIONS AND GIFTS:						
409300	Contributions - Group/Individual:					
	- Social Services	\$25,640	\$0	\$0	\$0	\$25,640
	- Health	370,000	0	0	0	370,000
	- Gifts and Bequests	0	0	0	1,511,054	1,511,054
	- Foundation Grants	0	0	0	45,000	45,000
	- Contributions for Pauper Burials	2,000	0	0	0	2,000
	- Nutrition Program - Paid Meals	68,620	0	0	0	68,620
TOTAL CONTRIBUTIONS AND GIFTS		<u>\$466,260</u>	<u>\$0</u>	<u>\$0</u>	<u>\$1,556,054</u>	<u>\$2,022,314</u>
MISCELLANEOUS:						
409504	Telephone	458,400	0	0	0	458,400
409505	Vending	600	0	0	300	900
409513	Finders Fees-Rtn SSI	2,400	0	0	0	2,400
TOTAL MISCELLANEOUS		<u>\$461,400</u>	<u>\$0</u>	<u>\$0</u>	<u>\$300</u>	<u>\$461,700</u>
OPERATING TRANSFERS IN						
431001	Transfer Operational:					
	- General Sessions Court	\$1,300	\$0	\$0	\$0	1,300
	- Register of Deeds	0	220,000	0	0	220,000
	- Social Services	102,000	0	0	0	102,000
	- Parks Resale Inventory Fund	540,000	0	0	0	540,000
	- MBOE	0	0	0	826,027	826,027
	- OFM GSA Adm Support	177,773	0	0	0	177,773
	- Metro Postal GSA Adm Support	9,889	0	0	0	9,889
431002	Transfer Interpreter Services	15,000	0	0	0	15,000
431003	Transfer Rent - GSR	163,000	0	0	0	163,000
431009	Transfer Dispatch Services - (Water Svcs)	150,000	0	0	0	150,000
431010	Transfer 18301 - Pensioners IOD Med Exp	299,484	0	0	0	299,484
431011	Transfer 18301 - Employees IOD Med Exp	651,750	0	0	0	651,750
431100	Transfer Legal Services:					
	- Judgement and Losses Fund	91,000	0	0	0	91,000
	- Solid Waste Operation Fund	53,388	0	0	0	53,388
	- MBOE	103,000	0	0	0	103,000
	- GSD MP Imp Bonds '90	30,000	0	0	0	30,000
	- Self Insured Liability	1,156,248	0	0	0	1,156,248

Section I: General Services District

Fiscal Year

Schedule A: Estimated Revenues & Fund Balances Supporting Appropriations

2003

Object Acct	Revenue Source Or Description	10101 General Fund	20115 Debt Services Fund	25104 MBOE Debt Service Fund	35131 MBOE Funds	Total
	- W&S Operating Fund	169,100	0	0	0	169,100
	- State Fair	20,000	0	0	0	20,000
431101	Transfer Legal SE 80167	16,566	0	0	0	16,566
431125	Transfer PW Equipment	16,250	0	0	0	16,250
431150	Transfer Health Services - MBOE	2,194,903	0	0	0	2,194,903
431220	Transfer 18301 - Police Services	481,000	0	0	0	481,000
431500	Transfer Debt Services	0	65,344	0	0	65,344
431501	Transfer Stadium Debt	0	3,200,000	0	0	3,200,000
431520	Transfer Social Services Energy	0	26,967	0	0	26,967
431520	Transfer Health Energy Plan	0	124,587	0	0	124,587
431550	Transfer MBOE Programs	0	0	0	2,560	2,560
431551	Transfer MBOE Fmly Resource Center:					
	- Social Services	33,300	0	0	0	33,300
	- Health	32,515	0	0	0	32,515
431700	Transfer Pension Trust Fund	1,477,737	0	0	0	1,477,737
431710	Transfer Medical Trust Fund	263,915	0	0	0	263,915
431800	Transfer Hotel Occupancy	0	6,054,004	0	0	6,054,004
TOTAL OPERATING TRANSFERS IN		<u>\$8,249,118</u>	<u>\$9,690,902</u>	<u>\$0</u>	<u>\$828,587</u>	<u>\$18,768,607</u>
OPERATING TRANSFERS FROM COMPONENT UNITS						
433003	Transfer MDHA	\$841,350	\$0	\$0	\$0	\$841,350
433005	Transfer E-911	4,290	2,800,000	0	0	2,804,290
TOTAL OPERATING TRANSFERS FROM CUs		<u>\$845,640</u>	<u>\$2,800,000</u>	<u>\$0</u>	<u>\$0</u>	<u>\$3,645,640</u>
GRAND TOTAL REVENUE TO GSD		\$541,368,169	\$75,368,504	\$43,156,702	\$474,617,287	\$1,134,510,662
APPROPRIATIONS OF FUND BALANCES:						
323000	Reserved for Pay Plan	\$0	\$0	\$0	\$0	\$0
335000	Undesignated Fund Balance	35,917,954	10,788,474	13,259,289	2,982,713	62,948,430
TOTAL REVENUE TO SUPPORT APPROPRIATNS		<u>\$577,286,123</u>	<u>\$86,156,978</u>	<u>\$56,415,991</u>	<u>\$477,600,000</u>	<u>\$1,197,459,092</u>

Section I: General Services District
Schedule B: General Fund Appropriations

Fiscal Year
2003

Dept Number	Description	Department or Function Total
GENERAL GOVERNMENT:		
01	Administration	
	Internal Support:	
	01101111 Jury Commission	600
	01101116 Bonding Firm Investigation	1,600
	01101301 Insurance Reserve	1,960,000
	01101302 Surety Bonds	70,000
	01101303 Corp Dues/Contribution	252,000
	01101308 Judgment and Losses	890,000
	01101315 Pay Plan Improvements *	100,000
	01101412 Post Audits	2,384,344
	01101416 Subsidy Advance Planning	50,000
	01101125 Charter Revision Commission	5,000
	01101499 Transfer General Fund 4% Reserve Fund	18,043,680
	Subtotal Administration Internal Support	\$23,757,224
	Employee Benefits:	
	01101104 County Retirement Match	3,501,843
	01101107 Contribution Teachers Retirement Match	6,900,360
	01101109 Health Insurance Match	16,218,006
	01101110 Death Benefit Payments	200,000
	01101113 Pensioners IOD Medical Expense	1,200,000
	01101114 Unemployment Compensation	400,000
	01101115 Life Insurance Match	700,608
	01101120 Emp. IOD Medical Expense	1,500,000
	01101140 Benefit Adjustments **	4,505,963
	Subtotal Administration Employee Benefits	\$35,126,780
	Contingency:	
	01101224 Contingency Subrogation ***	100,000
	01101298 Contingency Local Match ****	552,600
	01101299 Contingency Federal/State Programs ****	4,250,000
	01101309 Contingency Account	50,000
	01101234 Contingency Mental Health Payments to State from Juvenile Court	99,000
	01101235 Contingency Managing for Results	250,000
	01101236 Contingency North Nash Precinct	250,000
	01101220 Contingency COPS in Schools	465,000
	01101310 Contingency for New Courts*	159,600
	Subtotal Administration Contingency	\$6,176,200

* The Director of Finance is authorized to allocate and transfer this budget appropriation to or from the budgets of the various departments and accounts in this fund during the fiscal year.

** The Director of Finance is authorized to allocate and transfer this budget appropriation, and the fringe benefit budget appropriations of the various departments and accounts of this fund, to or from the budgets of the various departments and accounts in this fund during the fiscal year.

*** Account 01101224 is subject to transfer to various departments, agencies, etc. upon approval of the Department of Law and submittal of budget detail to the Department of Finance.

**** Accounts 01101298 and 01101299 are subject to transfer to various departments, agencies, etc., upon final approval of programs and submittal of budget detail to the Department of Finance. Grant-related revenues and expenditures may also be transferred to or recognized in special

Section I: General Services District
Schedule B: General Fund Appropriations

Fiscal Year
2003

<u>Dept Number</u>	<u>Description</u>	<u>Department or Function Total</u>
	revenue funds designated for grant purposes.	
	Total 01 Administration	\$65,060,204
02	Metropolitan Council	1,392,746
03	Metropolitan Clerk	839,273
04	Mayor's Office	3,629,605
	** The Director of Finance is authorized to transfer \$150,000 from Water Services to Mayor's OEM for dispatch service	
05	Election Commission	2,990,575
06	Department of Law	4,109,184
07	Planning Commission	3,669,010
08	Human Resource	4,328,989
09	Register of Deeds	405,716
10	General Services	9,072,159
11	Historical Commission	470,765
13	Community Education Alliance	518,385
14	Information Systems - Government Access TV	599,472
TOTAL GENERAL GOVERNMENT FUNCTION		\$97,086,083
FISCAL ADMINISTRATION:		
15	Finance	\$9,282,120
16	Assessor of Property	6,574,521
17	Trustee	2,018,973
18	County Clerk	3,484,215
TOTAL FISCAL ADMINISTRATION FUNCTION		\$21,359,829
ADMINISTRATION OF JUSTICE:		
19	District Attorney	\$3,749,642
21	Public Defender	4,484,639
22	Juvenile Court Clerk	1,366,286
23	Circuit Court Clerk	2,882,761
24	Criminal Court Clerk	4,381,132
25	Clerk and Master - Chancery	1,303,252
26	Juvenile Court	8,863,306
27	General Sessions Court	8,497,498
28	State Trial Courts *	4,783,725
	* Any reimbursements from the State of Tennessee for expenses incurred by the State Trial Courts will be returned to the General Fund.	
	** The Director of Finance is authorized to allocate and transfer legal subscription budgets to the Department of Law for WestLaw services during the fiscal year.	
29	Justice Information System	2,578,027
TOTAL ADMINISTRATION OF JUSTICE FUNCTION		\$42,890,268
LAW ENFORCEMENT AND CARE OF PRISONERS:		
30	Sheriff's Office	\$49,271,939
31	Police Department	115,682,029
TOTAL LAW ENFORCEMENT AND CARE OF PRISONERS FUNCTION		\$164,953,968

Section I: General Services District
Schedule B: General Fund Appropriations

Fiscal Year
2003

Dept Number	Description	Department or Function Total
FIRE PREVENTION AND CONTROL:		
32	Fire Department and EMS Services *	<u>\$27,927,212</u>
	*The Director of Finance may transfer the appropriations and fund balances between USD and GSD General Fund, to the extent possible, given the availability of funds.	
TOTAL FIRE PREVENTION AND CONTROL FUNCTION		<u><u>\$27,927,212</u></u>
REGULATION, INSPECTION, AND ECONOMIC DEVELOPMENT:		
01	Economic Development	
	01101117 Subsidy Regional Transportation Authority (RTA)	145,000
	01101118 Economic Job Development Incentive	900,000
	01101237 High Speed Rail Corridor	100,000
	01101213 Nashville Career Advancement Center (NCAC) Local Match	106,100
	NCAC Work Force Development Initiative	150,000
	01101221 Subsidy Gaylord Entertainment Center	5,339,900
	01101222 Adelphia Coliseum Capital Maintenance Fund Transfer	1,000,000
	01101225 GSD Debt Transfer - Stadium	3,200,000
	01101233 Subsidy Farmers Market	259,700
	01101304 Subsidy Metropolitan Transit Authority (MTA)	9,877,100
	01101424 Nashville Sounds - Greer Stadium Maintenance	250,000
	01101499 Property Tax Increment Refund	2,852,500
	01101499 PU Tax Increment Refund	307,800
	01101506 Contribute Partnership 2010	250,000
	01101238 National League of Cities	660,000
	01101508 Contribute Sports Council	200,000
	Subtotal 01 Administration - Economic Development	<u>\$25,598,100</u>
33	Codes Administration	6,683,707
34	Beer Board	343,771
45	Transportation Licensing	<u>250,807</u>
TOTAL REGULATION, INSPECTION, AND ECONOMIC DEVELOPMENT FUNCTION		<u><u>\$32,876,385</u></u>
CONSERVATION OF NATURAL RESOURCES:		
35	Agricultural Extension	\$361,462
36	Soil and Water Conservation	<u>75,465</u>
TOTAL CONSERVATION OF NATURAL RESOURCES FUNCTION		<u><u>\$436,927</u></u>
PUBLIC WELFARE:		
37	Social Services	\$12,558,263
46	Community Services Agency (Caring for Children)	822,000
44	Human Relations Commission	<u>375,820</u>
TOTAL PUBLIC WELFARE FUNCTION		<u><u>\$13,756,083</u></u>
PUBLIC HEALTH DEPARTMENT:		
38	Health Department *	<u>\$39,910,942</u>
	* The Director of Finance may adjust the Health Department and Hospital budgets as necessary to move the budget of the Indigent Drug Program.	

Section I: General Services District
Schedule B: General Fund Appropriations

Fiscal Year
2003

Dept Number	Description	Department or Function Total
TOTAL PUBLIC HEALTH FUNCTION		<u>\$39,910,942</u>
PUBLIC LIBRARY SYSTEM:		
39	Public Library	<u>\$18,093,049</u>
TOTAL PUBLIC LIBRARY SYSTEM FUNCTION		<u>\$18,093,049</u>
RECREATIONAL, CULTURAL, AND COMMUNITY SUPPORT:		
01	Community Support:	
	01101122 Neighborhood Enhancement Grants	100,000
	01101204 Metro Action Commission (MAC)	1,257,294
	01101210 Metro Development & Housing Agency (MDHA)	183,200
	01101307 Wilkerson Hearing/Speech	222,800
	01101326 Property Tax Relief Program	1,071,400
	01101401 Contribution Forest Fire Control	4,000
	01101413 Subsidy General Hospital	23,505,100
	01101414 Subsidy Bordeaux Hospital	9,241,300
	01101502 Contribute Nashville Symphony	15,000
	01101503 Contribute Cumberland Museum	265,300
	01101504 Contribute Victim Offender Reconciliation Program (a.k.a. MediationWorks)	32,500
	01101505 Contribute Legal Aid Society	47,500
	01101510 Contribute Guest House	156,800
	01101515 Contribute Renaissance	4,800
	01101516 Contribute Adult Literacy	38,600
	01101519 Contribute Community Access Television (CATV)	63,000
	01101521 Contribute Humane Association	12,500
	01101531 Contribute Project Neighborhood After Care	510,300
	01101532 Contribute Nashville Public Television (NPT)	1,339,612
	01101534 Contribute Sister Cities	30,000
	01101539 Contribute Affordable Housing	1,000,000
	01101540 Contribute Domestic Violence Intervention	162,200
	01101541 Contribute Kelly Miller Smith	53,000
	01101542 Contribute Neighborhood Justice	133,100
	01101543 Contribute YMCA - Model Metro	2,500
	01101548 Contribute Cumberland Region Tomorrow	25,000
	01101552 Contribute YWCA Domestic Violence	300,000
	01101553 Contribute United Way Family Resource Center	250,000
	01101554 Contribute Not-For-Profit Taxes on Gasoline	25,000
	01101555 Contribute Second Harvest Food Bank	50,000
	01101556 Contribute Nashville's Table	5,000
	01101557 Contribute The Hermitage	50,000
	01101558 Contribute Tennessee Justice Center	11,000
	01101559 Contribute Metropolitan Education Access Corporation	10,000
	01101560 Contribute NPT Play Back	55,000
	01101562 Contribute Mary Parrish Center	40,000
	01101563 Contribute Donelson Senior Citizens Center	25,000
	01101564 Contribute Renewal House	20,000
	01101565 Contribute Jefferson Street Merchants Partnership	35,000
	Subtotal 01 Administration - Community Support	<u>\$40,352,806</u>
40	Parks and Recreation	27,364,050

Section I: General Services District
Schedule B: General Fund Appropriations

Fiscal Year
2003

Dept Number	Description	Department or Function Total
41	Arts Commission	2,522,562
61	Municipal Auditorium	1,908,635
64	Sports Authority	193,390
TOTAL RECREATIONAL, CULTURAL, AND COMMUNITY SUPPORT FUNCTION		\$72,341,443
PUBLIC WORKS, HIGHWAYS, STREETS, AND REFUSE DISPOSAL:		
01	01101219 Transfer to Stormwater Fund 37100	\$2,836,940
42	Public Works GSD General Fund Functions *	23,156,726
42	Public Works GSD Waste Management Transfers *	18,835,268
*The Director of Finance may transfer the appropriations and fund balances between USD and GSD General Fund, to the extent possible, given the availability of funds.		
TOTAL PUBLIC WORKS, HIGHWAYS, STREETS, AND REFUSE DISPOSAL		\$44,828,934
10101	RESERVES:	
	323008 Reserve for Council Infrastructure Improvement Program	\$350,000
	323013 Reserve for Minority Development Loan Fund	350,000
	323014 Reserve for Nashville Stand for Children Program	100,000
	323015 Reserve for Council Graffiti Abatement Program	25,000
TOTAL RESERVES		\$825,000
TOTAL GENERAL FUND OF THE GENERAL SERVICES DISTRICT		\$577,286,123

Section I: General Services District
Schedule C: Debt Service Funds Appropriations

Fiscal Year
2003

Appropriation by Fund:	Appropriation
DEBT SERVICE ADMINISTRATION	
25104 MNPS Debt Service	\$56,415,991
20115 GSD Debt Service	86,156,978
TOTAL DEBT SERVICE FUNDS - GSD	<u>\$142,572,969</u>

Debt Service Requirements by Fund and Function:	Principal	Interest	Other	Total
25104 MNPS DEBT SERVICE FUND (BU-80106000)				
Outstanding GO Bonds	\$23,014,191	\$20,335,041	\$0	\$43,349,232
Redemption and Cremation Fees	0	0	125,000	125,000
Internal Service Fees	0	0	27,163	27,163
Reserve for New Debt (future debt requirements)	5,140,000	6,660,639	0	11,800,639
Note Requirements	0	732,729	0	732,729
Property Tax Increment Refund	0	0	354,916	354,916
PU Tax Payment Airlines Contract	0	0	26,312	26,312
TOTAL MBOE DEBT SERVICE FUND (25104/80106000)	<u>\$28,154,191</u>	<u>\$27,728,409</u>	<u>\$533,391</u>	<u>\$56,415,991</u>
20115 GSD DEBT SERVICE FUND (BU-90101000)				
Outstanding General Obligation Bonds:				
Public Works	\$12,139,490	\$6,452,044	\$0	\$18,591,534
Airport	488,673	116,020	0	604,693
Auditorium	55,384	119,219	0	174,603
Hospital	2,254,313	789,122	0	3,043,435
Library	2,592,648	3,776,307	0	6,368,955
Parks	2,317,565	1,880,610	0	4,198,175
Social Services	0	7,450	0	7,450
Convention Center	4,797,264	1,256,740	0	6,054,004
Other Public Buildings	2,296,082	3,769,361	0	6,065,443
Gaylord Arena	3,457,078	6,986,579	0	10,443,657
Law Enforcement & Care of Prisoners	4,021,399	2,914,282	0	6,935,681
Traffic & Parking	940,091	275,817	0	1,215,908
Public Transportation	379,870	272,170	0	652,040
Fire Protection	235,202	273,853	0	509,055
Health	156,139	166,582	0	322,721
Adelphia Stadium	1,418,987	3,940,411	0	5,359,398
E-911	2,817,568	915,955	0	3,733,523
Other	1,184,227	894,537	0	2,078,764
Sub-Total - Outstanding GO Bonds	<u>\$41,551,980</u>	<u>\$34,807,059</u>	<u>\$0</u>	<u>\$76,359,039</u>
Redemption, Cremation and Management Fees	0	0	175,000	175,000
Internal Service Fees	0	0	47,848	47,848
Reserve for New Debt (future debt requirements)	1,680,000	5,455,912	0	7,135,912
Note Requirements	0	1,618,785	0	1,618,785
Property Tax Increment Payment	0	0	763,770	763,770
PU Tax Agreement	0	0	56,624	56,624
TOTAL GSD DEBT SERVICE FUND (20115/90101000)	<u>\$43,231,980</u>	<u>\$41,881,756</u>	<u>\$1,043,242</u>	<u>\$86,156,978</u>
20237 DeBerry Revenue Debt Service (20237/90105000)	<u>\$1,340,000</u>	<u>\$752,181</u>	<u>\$6,600</u>	<u>\$2,098,781</u>
(Revenue is received through 20236 Deberry Revenue Fund and 20238 Deberry Debt Service Reserve Fund, and budgeted in detail in 20236/90104001)				

Section I: General Services District
Schedule D: Special Revenue, Internal Service, & Enterprise Funds
Revenues and Expenditures

Fiscal Year
2003

Be it herein enacted that the fund balances as of June 30, 2002, and the total amounts of the annual receipts of the following Special Revenue, Working Capital, and Enterprise Funds, as herein listed be and the same are hereby anticipated in the amounts and for the purposes herein specified as follows:

Fund Number	Description	Revenues and Fund Balances	Expenditures
SCHOOLS SPECIAL REVENUE FUNDS:			
35131	MNPS General Purpose Fund *		
	Operational (BU-80101000)	\$ 475,234,664	
	Property Tax Increment Refund	2,202,080	
	PU Tax Increment Refund	163,256	
	State Revenue for State Salary Increase	0	
	Total - General Purpose School Fund Approp.	\$ 477,600,000	\$ 477,600,000
	Reserve for Future Improvements		0
	Total expenditures and reserves supported by revenues		\$ 477,600,000

Note: MNPS General Purpose Fund (fund 35131) revenues are detailed in Schedule I-A of this Ordinance.

* From the funds appropriated to the Metropolitan Board of Public Education, there is appropriated the sum of \$4,285,000 for the purpose of funding the actuarial contribution to the Metro Teachers Pension Plan.

35132	MNPS Federal/State Grants	\$ 40,800,000	\$ 40,800,000
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OTHER SPECIAL REVENUE/GRANT FUNDS:

30004	Register's Computer Fund	\$ 220,000	\$ 220,000
30005	Cntrl Business Imp District	686,225	686,225
30008	Hotel Occupancy Tax	8,236,133	8,236,133
30020	STC Drug Enforcement	302,400	302,400
30025	State Trial Court Drug Test	1,500	1,500
30030	JUV Accountability Grant	127,413	127,413
30050	CATV Administrative	10,000	10,000
30101	Metro Major Drug Program	928,681	928,681
30102	DUI Offender	71,635	71,635
30103	DA Fraud & Economic Crime	19,700	19,700
30104	DA Special Operations	35,214	35,214
30110	ADA Management	819,937	819,937
30147	Police Drug Enforcement	1,053,200	1,053,200
30148	Police Secondary Employment	3,137,850	3,137,850
30151	Victim Witness Protection	30,000	30,000
30401	Library Services	775,536	775,536
30403	Talking Library	16,400	16,400
30508	Public Works Sidewalk	500,000	500,000
	The Metropolitan Council hereby accepts all sums previously contributed by other persons and organizations to the Public Works Sidewalk Fund and authorizes the Director of Finance to expend these contributions, other revenues, and the unencumbered balance of the Public Works Sidewalk Fund.		
30702	Advance Planning and Research	\$ 1,301,617	\$ 1,301,617

Section I: General Services District
Schedule D: Special Revenue, Internal Service, & Enterprise Funds
Revenues and Expenditures

Fiscal Year
2003

Fund Number	Description	Revenues and Fund Balances	Expenditures
30703	Planning TOP Grant	424,000	424,000
30764	Metro Area Computer Map	39,900	-
31000	Nashville Career Advancement Center Funds	9,127,244	9,127,244
31500	MAC Administration and Leasehold	1,556,915	1,556,915
31501	MAC Local Program	34,000	34,000
31502	MAC Headstart Grant	9,584,976	9,584,976
31503	MAC LIEAHP Grant	1,250,594	1,250,594
31504	MAC GSBG Grant	951,137	951,137
31505	MAC Summer Food Program	639,769	639,769
31506	MAC Federal/State Program	632,083	632,083
31507	MAC Watt Ad Program	22,000	22,000
31508	MAC Headstart Child Care	215,514	215,514
31509	MAC State Classroom	98,000	98,000
30205	Community Services Agency	5,308,351	5,308,351
32000	General Government Grants	5,247,690	5,247,690
34100	Public & Govt Access TV (PEG)	397,764	397,764
37100	Stormwater	13,572,000	13,572,000
	(Funded from the Water Services Operating Fund 67331, Water Services Extension & Replacement Fund 47335, and transfer from the GSD General Fund 10101.)		

INTERNAL SERVICE FUNDS:

51100	Real Property Services	\$ 1,105,000	\$ 1,105,000
51136	Central Printing	667,059	667,059
51137	Information Systems	8,596,295	8,596,295
51154	Fleet Management	13,022,862	13,022,862
51151	Postal Service	908,429	908,429
51153	Radio Shop	4,007,033	3,047,172
51180	Treasury	762,201	762,201
51190	Surplus Property Auction	30,000	30,000

ENTERPRISE FUNDS:

35158	MNPS School Lunchroom	\$ 25,592,310	\$ 25,592,310
60008	Sports Authority	193,092	193,092
60152	Farmer's Market	1,099,329	1,099,329
60156	State Fair	3,816,367	3,816,367
60162	Convention Center	5,280,474	5,280,474
62269	General Hospital	70,088,278	70,088,278
62270	Bordeaux Hospital	27,775,494	27,775,494

Section I: General Services District
Schedule D: Special Revenue, Internal Service, & Enterprise Funds
Revenues and Expenditures

Fiscal Year
2003

Fund Number	Description	Revenues and Fund Balances	Expenditures
30501	Waste Management Fund:		
	General Administration		
	Revenue	\$ 25,240	
	GSD Transfer	1,505,844	
	Administration		\$ 523,093
	Education		879,299
	Special Activities		128,692
	Subtotal - General Operations	\$ 1,531,084	\$ 1,531,084
	Disposal		
	Revenue	\$ 1,881,266	
	GSD Transfer	11,644,882	
	Nashville Thermal		\$ 12,921,769
	Ash Management		480,904
	C&D Disposal Expense		123,475
	Subtotal - Disposal	\$ 13,526,148	\$ 13,526,148
	Collection		
	Refuse Collection - USD Transfer	\$ 9,529,867	
	Chipper Service - GSD Transfer	794,040	
	Chipper Service - USD Transfer	1,678,987	
	Refuse Collection Expense		\$ 9,529,867
	Chipper Service Expense		2,473,027
	Subtotal - Collection	\$ 12,002,894	\$ 12,002,894
	Recycling		
	Revenue	\$ 711,328	
	Recycling - GSD Transfer	4,238,559	
	Recycling - Reserved Fund Balance		
	Curbside Recycling Expense *		\$ 1,022,404
	Drop Off Recycling Expense		918,337
	Convenience Center Recycling Expense		1,613,333
	All Other Recycling Expense		1,395,813
	Subtotal - Recycling	\$ 4,949,887	\$ 4,949,887
	Landfills		
	Revenue	\$ 40,000	
	GSD Transfer	651,943	
	Maintenance and Engineering		352,545
	Bordeaux Gas Projections		339,398
	Subtotal - Landfills	\$ 691,943	\$ 691,943
	Totals - Waste Management Fund	<u>\$ 32,701,956</u>	<u>\$ 32,701,956</u>

TRUST AND AGENCY FUND:

73170	Joesph B. Knowles Trust	\$ 44,000	\$ 44,000
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SECTION II: THE URBAN SERVICES DISTRICT

Provisions for Prorating Property Taxes:

2001 (Preceding) and Prior Years: 2001 and prior years' Property Taxes of the Urban Services District and/or the former City of Nashville, collected pursuant to revenue account numbers 401211 through 401330 of this Section during Fiscal Year 2003, are to be prorated consistent with the tax levy ordinance applicable for the tax year and fiscal year in which the tax was originally levied. However, such taxes levied prior to 1992 shall be deposited to the General Fund of the Urban Services District.

2002 Property Taxes: 2002 Property Taxes of the Urban Services District, collected pursuant to revenue account numbers 401110 through 401130 of this Section during Fiscal Year 2003 are to be prorated consistent with the tax levy ordinance for Fiscal Year 2003. Therefore, all such taxes are prorated as follows:

Fund	Percent
18301 USD General Fund	87.95%
28315 USD Debt Service Fund	12.05%
	100.00%

Section II: Urban Services District				Fiscal Year
Schedule A:	Estimated Revenues & Appropriated Fund Balances Supporting Appropriations			2003
Account Number	Revenue Source Or Description	18301 General Fund	28315 Debt Service Fund	Total
PROPERTY TAXES:				
Property Taxes - Current Year				
401110	Real Property - current year	\$54,476,421	\$7,462,523	\$61,938,944
401120	Personal Property - current year	6,025,304	825,384	6,850,688
401130	Public Utility - current year	4,067,062	557,132	4,624,194
	Subtotal Property Taxes - Current Year	\$64,568,787	\$8,845,039	\$73,413,826
Property Taxes - Non Current Year				
401211	Real Trustee - preceding year	\$0	\$0	\$0
401212	Real Collection - preceding year	1,353,350	167,540	1,520,890
401213	Real C & M - preceding year	119,228	14,760	133,988
401221	Personal Trustee - preceding year	0	0	0
401222	Personal Collection - preceding year	139,422	17,260	156,682
401231	Public Utility Trustee - preceding year	0	0	0
401232	Public Utility Collection - preceding year	3,877	480	4,357
401310	Real Property - prior year - Clerk & Master	60,264	14,459	74,723
401320	Personal - prior year	299,736	30,542	330,278
401330	Public Utility - prior year	0	0	0
401340	Personal Ad Val. - prior year	0	0	0
401510	Interest - Trustee	0	0	0
401520	Interest - Collections	325,786	0	325,786
401530	Interest - Clerk & Master	84,214	0	84,214
401610	In-Lieu - Trustee - current year	8,321,700	380,768	8,702,468
	Subtotal Property Taxes - Non Current Year	\$10,707,577	\$625,809	\$11,333,386
TOTAL PROPERTY TAXES		\$75,276,364	\$9,470,848	\$84,747,212
LOCAL OPTION SALES TAX:				
402000	Local Option Sales Tax	\$1,067,879	\$0	\$1,067,879
TOTAL LOCAL OPTION SALES TAX		1,067,879	0	1,067,879
OTHER TAXES, LICENSES, AND PERMITS:				
403204	Alcoholic Beverage Gross Receipts Tax	\$2,200,000	\$0	\$2,200,000
403206	Business Tax	8,621,355	0	8,621,355
403400	Franchises - Nashville Gas Company	0	0	0
TOTAL TAXES, LICENSES, AND PERMITS		\$10,821,355	\$0	\$10,821,355
REVENUES FROM USE OF MONEY OR PROPERTY				
405470	Interest - Metro Investment Pool	\$172,264	\$187,951	\$360,215
TOTAL REVENUES FROM USE OF MONEY OR PROPERTY		\$172,264	\$187,951	\$360,215
REVENUE FROM OTHER GOVERNMENT AGENCIES:				
Other Agencies - Federal Direct				
406100	Federal Direct	\$450,000	\$0	\$450,000
	Subtotal Other Agencies - Federal Direct	\$450,000	\$0	\$450,000
Other Agencies - State Direct				
406405	Gas & Fuel - City	\$1,500,000	\$0	\$1,500,000
406406	Income Tax	6,960,000	0	6,960,000
406409	TN Excise Tax Allocation	500,000	0	500,000

Section II:	Urban Services District		Fiscal Year	
Schedule A:	Estimated Revenues & Appropriated Fund Balances Supporting Appropriations			2003
Account Number	Revenue Source Or Description	18301 General Fund	28315 Debt Service Fund	Total
406415	TN Cost Reimbursement	337,645	0	337,645
	Subtotal Other Agencies - State Direct	\$9,297,645	\$0	\$9,297,645
Other Agencies - Other Government Agencies				
406500	Received from Industrial Development Board	\$0	\$0	\$0
	Subtotal Other Agencies - Other Gov't Agencies	\$0	\$0	\$0
TOTAL REVENUE FROM OTHER GOVERNMENTS AGENCIES		\$9,747,645	\$0	\$9,747,645
CHARGES FOR CURRENT SERVICES:				
Charges for Current Services - Goods				
407601	Photostat & Microfilm	\$1,400	\$0	\$1,400
407606	Garbage and Junk	1,000	0	1,000
407715	Business Tax Recording	637,500	0	637,500
407756	Back Door Garbage Collection	19,000	0	19,000
TOTAL CHARGES FOR CURRENT SERVICES		\$658,900	\$0	\$658,900
COMPENSATION FROM PROPERTY:				
408703	Subrogation Recoveries	\$100,000	\$0	\$100,000
TOTAL COMPENSATION FROM PROPERTY		\$100,000	\$0	\$100,000
OPERATING TRANSFERS IN				
431500	Transfer from Solid Waste Fund	\$0	\$8,683,334	\$8,683,334
TOTAL OPERATING TRANSFERS IN		\$0	\$8,683,334	\$8,683,334
GRAND TOTAL REVENUE TO URBAN SERVICES DISTRICT		\$97,844,407	\$18,342,133	\$116,186,540
335000	Undesignated Fund Balance	\$3,934,230	\$1,792,117	\$5,726,347
TOTAL AVAILABLE TO SUPPORT APPROPRIATIONS		\$101,778,637	\$20,134,250	\$121,912,887

Section II:	Urban Services District	Fiscal Year
Schedule B:	General Fund Appropriations	2003

<u>Dept Number</u>	<u>Description</u>	<u>Department or Function Total</u>
GENERAL GOVERNMENT:		
01	Administrative	
	Internal Support:	
01191301	Insurance and Reserve	\$ 289,000
01191308	Judgment and Losses	110,000
01191315	Pay Plan Improvements *	16,550
01191421	Subsidy MIS *	95,089
	Subtotal Internal Support	\$ 510,639
	Employee Benefits:	
01191102	Police/Fire Retirement Match	\$ 8,872,977
01191103	Civil Service Retirement Match	5,424,714
01191106	Teacher Pensions Match	4,592,400
01191109	Health Insurance Match	2,570,400
01191111	Direct Pension Payments	11,999
01191112	Pensioners IOD	299,484
01191113	Employee IOD	651,750
01191114	Unemployment Compensation	0
01191115	Life Insurance Match	92,700
01191140	Benefits Adjustments **	1,399,575
	Subtotal Employee Benefits	\$ 23,915,999
	Contingency:	
01191224	Contingency Subrogation ***	\$ 100,000
01191299	Contingency Federal/State Programs ****	450,000
01191309	Contingency Account	50,000
	Subtotal Contingency	\$ 600,000
TOTAL GENERAL GOVERNMENT		\$ 25,026,638

- * The Director of Finance is authorized to allocate and transfer this budget appropriation to or from the budgets of the various departments and accounts in this fund during the fiscal year.
- ** The Director of Finance is authorized to allocate and transfer this budget appropriation, and the fringe benefit budget appropriations of the various departments and accounts of this fund, to or from the budgets of the various departments and accounts in this fund during the fiscal year.
- *** Account 01191224 is subject to transfer to various departments, agencies, etc. upon final approval of the Metropolitan Department of law and submittal of budget detail to the Metropolitan Government Budget Office.
- **** Account 01191299 is subject to transfer to various departments, agencies, etc., upon final approval of programs and submittal of budget detail to the Metropolitan Government Budget Office.

LAW ENFORCEMENT AND CARE OF PRISONERS:

31	Extra Police Protection	\$481,000
TOTAL LAW ENFORCEMENT AND CARE OF PRISONERS FUNCTION		\$481,000

Section II:	Urban Services District	Fiscal Year
Schedule B:	General Fund Appropriations	2003

Dept Number	Description	Department or Function Total
FIRE PREVENTION AND CONTROL:		
32	Fire	<u>\$57,820,955</u>
	*The Director of Finance may transfer the appropriations and fund balances between USD and GSD General Fund, to the extent possible, given the availability of funds.	
TOTAL FIRE PREVENTION AND CONTROL FUNCTION		<u><u>\$57,820,955</u></u>
REGULATION, INSPECTION, AND ECONOMIC DEVELOPMENT:		
01	Economic Development	
	01191499 Property Tax Increment Refund	\$ 1,128,588
	01191499 PU Tax Increment Refund	<u>83,670</u>
	Subtotal 01 Administration - Economic Development	<u>\$ 1,212,258</u>
TOTAL REGULATION, INSPECTION, AND ECONOMIC DEVELOPMENT FUNCTION		<u><u>\$ 1,212,258</u></u>
RECREATIONAL, CULTURAL, AND COMMUNITY SUPPORT:		
01	Community Support:	
	01191326 Property Tax Relief	\$ 135,440
	Subtotal Community Support (to Recreational, Cultural, & Community Support	<u>\$ 135,440</u>
TOTAL RECREATIONAL, CULTURAL, AND COMMUNITY SUPPORT FUNCTION		<u><u>\$ 135,440</u></u>
PUBLIC WORKS, HIGHWAYS, STREETS, AND REFUSE DISPOSAL:		
42	Public Works USD General Fund Functions *	\$5,893,492
42	Public Works USD Waste Management Transfers *	<u>11,208,854</u>
	*The Director of Finance may transfer the appropriations and fund balances between USD and GSD General Fund, to the extent possible, given the availability of funds.	
TOTAL PUBLIC WORKS, HIGHWAYS, STREETS, AND REFUSE DISPOSAL:		<u><u>\$17,102,346</u></u>
RESERVES:		
18301	Reserve	<u>\$0</u>
TOTAL RESERVES		<u><u>\$0</u></u>
TOTAL GENERAL FUND OF THE URBAN SERVICES DISTRICT		<u><u>\$101,778,637</u></u>

Section II: Urban Services District
Schedule C: Debt Service Fund Appropriations

Fiscal Year
2003

Appropriation by Fund:		Appropriation
28315	USD Debt Service (BU-90191000)	\$20,134,250
	TOTAL DEBT SERVICE ADMINISTRATION - URBAN SERVICES DISTRICT	<u>\$20,134,250</u>

Debt Service Requirements by Fund and Function:		Principal	Interest	Other	Total
28315	USD DEBT SERVICE FUND (BU-90191000)				
	Outstanding GO Bonds:				
	Fire Protection	\$899,478	\$597,631	\$0	\$1,497,109
	Public Works	9,685,292	3,467,563	0	13,152,855
	Sanitary Sewers	50,000	75	0	50,075
	Law Enforcement & Care of Prisoners	388,696	89,957	0	478,653
	Traffic & Parking	628,308	145,411	0	773,719
	Other	307,055	83,060	0	390,115
	Sub-Total	<u>\$11,958,829</u>	<u>\$4,383,697</u>	<u>\$0</u>	<u>\$16,342,526</u>
	Redemption and Cremation Fees	0	0	50,000	50,000
	Internal Service Fees	0	0	10,241	10,241
	Reserve for New Debt (future debt requirements)	1,215,000	2,015,035	0	3,230,035
	Note Requirements	0	335,357	0	335,357
	Property Tax Increment	0	0	154,627	154,627
	Note Requirements	0	0	11,464	11,464
	TOTAL USD DEBT SERVICE FUND	<u>\$13,173,829</u>	<u>\$6,734,089</u>	<u>\$226,332</u>	<u>\$20,134,250</u>

Section II: Urban Services District
Schedule D: Special, Working Capital, and Enterprise Fund
Revenues and Expenditures

Fiscal Year
2003

Be it herein enacted that the fund balances as of June 30, 2002, and the total amounts of the annual receipts of the following Special, Working Capital, and Enterprise Funds, as herein listed be and the same are hereby anticipated in the amounts and for the purposes herein specified as follows:

Fund Number	Description	Revenues and Fund Balances	Expenditures
WATER AND SEWER OPERATING FUNDS (ENTERPRISE FUNDS):			
67331	Water and Sewer Operating (including Stormwater)	\$71,280,000	\$71,280,000
27312	Water and Sewer Debt Service	49,295,500	49,295,500
47335	Water and Sewer Extension and Replacement	49,997,700	49,997,700
67332	Water and Sewer Operating Reserve	151,202	151,202
	Total through Water and Sewer Revenue Fund (fund 67311)	<u>\$170,724,402</u>	<u>\$170,724,402</u>

* The Director of Finance may transfer the appropriations and fund balances between the Water and Sewer Funds and the GSD General Fund to begin implementation of the recommendations contained in the Stormwater Program and Organizational Study presented in January 2002 by AMEC Earth & Environmental, Inc., to the extent possible, given the availability of funds.

SECTION III

BE IT FURTHER ENACTED: That this ordinance shall take effect from and after its passage, the welfare of the Metropolitan Government of Nashville and Davidson County requiring it.

APPROVED AS TO AVAILABILITY
OF FUNDS:

INTRODUCED BY:

Director of Finance

Assistant Director of Finance

APPROVED AS TO FORM AND LEGALITY:

Metropolitan Attorney

Members of the Metropolitan Council

Appendix 1: Budget and Tax Ordinances

BILL NO. BL2002-1074

AN ORDINANCE ESTABLISHING THE TAX LEVY IN THE GENERAL SERVICES DISTRICT FOR THE FISCAL YEAR 2002-2003, AND DECLARING THE AMOUNT REQUIRED FOR THE ANNUAL OPERATING BUDGET OF THE URBAN SERVICES DISTRICT, PURSUANT TO SECTION 6.07 OF THE METROPOLITAN CHARTER.

BE IT ENACTED BY THE COUNCIL OF THE METROPOLITAN GOVERNMENT OF NASHVILLE AND DAVIDSON COUNTY:

SECTION 1. That the tax levy for the General Services District of the Metropolitan Government of Nashville and Davidson County for the fiscal year 2002-2003 on each \$100.00 assessed value of all property, real, tangible personal, intangible personal and mixed, with the General Services District, shall be \$3.84 prorated and distributed as follows:

1. General Fund	\$1.94	per \$100.00
2. School Fund	\$1.27	per \$100.00
3. Debt Service Fund	\$.43	per \$100.00
4. School Debt Service Fund	<u>\$.20</u>	per \$100.00
Total Levy General Services District	\$3.84	per \$100.00

SECTION 2. That \$0.09 per \$100.00 of the revenue of the General Services District General Fund generated from this tax levy collected from the area of the Urban Services District will be deposited to the credit of the General Fund of the Urban Services District.

SECTION 3. Pursuant to Section 6.07 of the Charter, BE IT HEREBY DETERMINED AND DECLARED that the annual operating budget of the Urban Services District for the fiscal year 2002-2003 requires that \$73,413,826 by a property tax levy therein, and the Urban Council is hereby directed to levy a tax upon all property, real, tangible personal, intangible personal and mixed, within the Urban Services District of \$0.74 per \$100.00 of assessed valuation, prorated and distributed as follows:

1. General Fund	\$.64	Per \$100.00
2. Debt Service Fund	<u>\$.10</u>	Per \$100.00
Total Levy Urban Services District	\$0.74	Per \$100.00

SECTION 4. That the amount of revenue generated in accordance with Section 2 above will be deposited to the credit of the General Fund of the Urban Services District.

SECTION 5. This ordinance shall take effect from and after its passage, the welfare of the Metropolitan Government of Nashville and Davidson County requiring it.

Appendix 1: Budget and Tax Ordinances

URBAN COUNCIL RESOLUTION NO. RS2002-42

A RESOLUTION LEVYING A PROPERTY TAX AND ESTABLISHING THE TAX RATE FOR SUCH TAX LEVY IN THE URBAN SERVICES DISTRICT OF THE METROPOLITAN GOVERNMENT OF NASHVILLE AND DAVIDSON COUNTY FOR THE FISCAL YEAR 2002-2003.

BE IT RESOLVED BY THE URBAN COUNCIL OF THE METROPOLITAN GOVERNMENT OF NASHVILLE AND DAVIDSON COUNTY:

SECTION 1. That there is hereby levied a tax upon all property, real, tangible personal, intangible personal and mixed, within the Urban Services District of the Metropolitan Government of Nashville and Davidson County for the fiscal year 2002-2003 of \$0.74 on each \$100.00 assessed value of all property, real, tangible personal, intangible personal and mixed, within the Urban Services District, prorated and distributed as follows:

1. General Fund	\$.64	per \$100.00
2. Debt Service Fund	\$ <u>.10</u>	per \$100.00
Total Levy Urban Services District	\$ 0.74	per \$100.00

SECTION 2. That the amount of revenue generated in accordance with Section 2 of the Substitute Bill No. BL-2002-1073 of the Metropolitan County Council will be deposited to the credit of the General Fund of the Urban Services District.

SECTION 3. This Resolution shall take effect from and after its adoption, the welfare of The Metropolitan Government of Nashville and Davidson County requiring it.

APPROVED AND RECOMMENDED BY:

INTRODUCED BY:

Director of Finance

Assistant Director of Finance

APPROVED AS TO FORM AND
LEGALITY:

Metropolitan Attorney

Members of Council

Appendix 1: Budget and Tax Ordinances

About Appendix 1

Appendix 1 presents the ordinances and resolutions that legally enacted the FY 2003 budget. These include:

- **Substitute Bill No. BL2002-1073, THE BUDGET ORDINANCE OF THE METROPOLITAN GOVERNMENT OF NASHVILLE AND DAVIDSON COUNTY, TENNESSEE, FOR FISCAL YEAR 2003.**
 - Original filed May 24, 2002 by Councilman Jim Shulman, Chair of the Budget & Finance Committee, and recommended by Mayor Bill Purcell.
 - Substitute introduced June 20, 2002 by Councilman Jim Shulman, Chair of the Budget & Finance Committee
 - Passed third reading June 20, 2002
 - Approved by Mayor Bill Purcell June 21, 2002
- **Bill No. BL2002-1074, AN ORDINANCE ESTABLISHING THE TAX LEVY IN THE GENERAL SERVICES DISTRICT FOR THE FISCAL YEAR 2002-2003, AND DECLARING THE AMOUNT REQUIRED FOR THE ANNUAL OPERATING BUDGET OF THE URBAN SERVICES DISTRICT, PURSUANT TO SECTION 6.07 OF THE METROPOLITAN CHARTER.**
 - Original filed May 24, 2002 by Councilman Jim Shulman, Chair of the Budget & Finance Committee
 - Passed third reading June 20, 2002
 - Approved by Mayor Bill Purcell June 21, 2002

- **Urban Council Resolution No. RS2002-42, A RESOLUTION LEVYING A PROPERTY TAX AND ESTABLISHING THE TAX RATE FOR SUCH TAX LEVY IN THE URBAN SERVICES DISTRICT OF THE METROPOLITAN GOVERNMENT OF NASHVILLE AND DAVIDSON COUNTY FOR THE FISCAL YEAR 2002-2003.**

- Original filed June 20, 2002 by Councilmen At-Large Ferrell, Waters, and Briley
- Passed June 20, 2002
- Approved by Mayor Bill Purcell June 21, 2002

All three documents were approved as to availability of funds by David Manning, Director of Finance, and Talia Lomax-O'dneal, Assistant Director of Finance for OMB. All were also approved as to form and legality by Karl Dean, Metropolitan Attorney.

The appendix does not reproduce the signature page and the "back" of each piece of legislation showing passage by the Council and approval by the Mayor.

To avoid confusion, pages of the budget ordinance (the first document in Appendix 1) are numbered as in the original legislation, and do not continue the page numbers used elsewhere in the book. The books' regular page numbering picks up with the tax levy ordinance (the second document).

Appendix 2: Financial Schedules

Appendix 2

Appendix 2 presents financial information in different ways to facilitate comparison between departments and over time. It includes three schedules. Any schedule's footnote references are described below.

SCHEDULE 1 - SUMMARY OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES

This schedule summarizes the revenues and expenditures of each of the six budgetary (primary tax-supported) funds, from actual FY 1999 data through the FY 2003 budget. It also shows how revenues and expenditures contribute to fund balances in each fund. Notes include:

* The FY 2001 starting fund balance is restated according to new GASB 33 and 36 accounting standards.

** FY 2002 data is based on preliminary unaudited actuals as of the end of September 2002. Additional entries will post before the end of the fiscal year.

*** The fund balance numbers for the FY 2003 budget show unencumbered and unreserved balances only.

SCHEDULE 2 - FY 2003 DEPARTMENTAL BUDGET BY FUND TYPE

This schedule presents each department's combined FY 2003 expenditure budgets by fund type. Internal Service funds are not included. This table allows you to view all expenditures for a department regardless of the fund type in which those expenditures are budgeted. Note, however, that the budget of one fund usually cannot be commingled with or substituted for the budget of another fund, even within the same department.

SCHEDULE 3 - HISTORICAL EXPENDITURES

This schedule shows trends in expenditures and full-time equivalent positions (FTEs) for each department and fund, from actual FY 1999 data through the FY 2003 budget.

* Gross total dollar amounts include duplications due to interfund transfers.

** FY 2002 data is based on preliminary unaudited actuals as of the end of September 2002. Additional entries will post before the end of the fiscal year.

*** FTE position counts do not include Board of Education personnel.

**** The Medical Examiner's Office is shown as part of the Health Department beginning in FY 2003

Appendix 2: Financial Schedules

SCHEDULE 1 - SUMMARY OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES

GENERAL FUND - GSD	FY 1999 ACTUAL	FY 2000 ACTUAL	FY 2001* ACTUAL	FY 2002** YTD ACTUAL	FY 2003*** BUDGET
BEGINNING FUND BALANCE***	<u>49,193,938</u>	<u>47,769,681</u>	<u>75,435,501</u>	<u>80,896,685</u>	<u>82,310,397</u>
REVENUES / SOURCES					
Property Tax - Current Year	168,638,244	170,272,291	175,678,682	241,346,999	246,488,785
Delinquent Property Taxes	3,988,149	6,132,327	8,148,187	8,223,789	7,470,300
Payments in Lieu of Prop. Taxes	9,410,678	10,277,572	11,003,176	10,789,611	13,185,000
Local Option Sales Tax (2 1/4%)	73,436,351	76,982,263	77,287,028	62,064,915	79,509,853
Licenses & Permits	61,629,351	64,725,771	64,731,487	56,564,213	64,295,575
Fines, Forfeits, & Penalties	11,382,032	11,623,769	9,886,470	9,151,787	8,210,473
Commissions & Fees	14,577,828	13,756,439	13,516,675	6,459,240	8,287,382
Charges for Current Services	17,677,880	18,146,223	18,898,392	19,362,314	20,514,443
State of Tennessee	71,797,869	70,367,341	73,670,913	51,942,480	59,739,091
Federal Through State	13,390,582	17,708,303	11,531,145	9,300,949	11,076,235
Federal Direct	8,839,966	5,015,058	1,837,352	2,006,922	6,843,009
Other Governments, Agencies & Groups	1,673,078	1,181,592	4,561,782	4,790,567	3,715,204
Transfers In (Funds, Comp. Units & Equity)	11,682,853	10,759,417	9,164,813	8,914,579	9,094,758
Other Sources	7,094,851	4,929,618	5,147,795	3,310,626	2,938,061
Four Percent Transfer	0	0	0	0	0
Reserves Appropriated	0	0	0	0	0
Fund Balance Appropriated	<u>1,424,257</u>	<u>(6,943,400)</u>	<u>(5,461,184)</u>	<u>33,130,029</u>	<u>35,917,954</u>
GROSS REVENUES	<u>476,643,969</u>	<u>474,934,584</u>	<u>479,602,713</u>	<u>527,359,020</u>	<u>577,286,123</u>
Intradistrict Transfers	(5,856,000)	(3,200,000)	(1,460,950)	(1,512,116)	(2,297,903)
Interdistrict Transfers	<u>(1,839,456)</u>	<u>(1,944,456)</u>	<u>(2,112,870)</u>	<u>(1,550,622)</u>	<u>(1,448,484)</u>
TOTAL REVENUES	<u>468,948,513</u>	<u>469,790,128</u>	<u>476,028,893</u>	<u>524,296,282</u>	<u>573,539,736</u>
EXPENDITURES / USES					
General Government	24,269,182	23,575,104	23,780,866	30,589,693	61,959,303
Fiscal Administration	18,309,022	15,835,754	17,128,581	19,209,019	21,359,829
Administration of Justice	39,563,106	41,327,826	39,377,240	38,927,700	42,890,268
Law Enforc. & Care of Prisoners	147,489,469	140,897,348	140,935,478	157,143,855	164,953,968
Fire Prevention & Control	21,270,436	21,313,703	20,476,700	25,267,447	27,927,212
Regulation & Inspection	6,849,852	6,211,955	5,890,959	10,431,832	32,876,385
Conservn. of Natural Resources	292,287	300,301	354,787	318,290	436,927
Public Welfare	16,519,502	16,941,661	12,758,996	12,428,527	13,756,083
Public Health	27,388,492	27,810,992	28,794,563	35,995,907	39,910,942
Library System	9,882,149	10,275,471	11,815,438	16,067,932	18,093,049
Recreational & Cultural	27,709,921	27,751,742	27,826,667	35,547,072	72,341,443
Public Works, Highways, Refuse	30,414,202	26,887,316	25,361,415	24,696,795	44,828,934
Employee Benefits	22,264,058	24,285,701	25,617,815	17,413,265	35,126,780
Miscellaneous Group	5,421,973	10,468,082	12,013,807	0	0
Reserves	0	0	0	0	825,000
Debt Service	0	0	0	0	0
Transfers Out (Funds, Comp. Units & Equity)	79,000,318	81,051,628	87,469,401	103,321,686	0
Education	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
GROSS EXPENDITURES	<u>476,643,969</u>	<u>474,934,584</u>	<u>479,602,713</u>	<u>527,359,020</u>	<u>577,286,123</u>
Intradistrict Transfers	(5,856,000)	(3,200,000)	(1,460,950)	(1,512,116)	(2,297,903)
Interdistrict Transfers	<u>(1,839,456)</u>	<u>(1,944,456)</u>	<u>(2,112,870)</u>	<u>(1,550,622)</u>	<u>(1,448,484)</u>
TOTAL EXPENDITURES	<u>468,948,513</u>	<u>469,790,128</u>	<u>476,028,893</u>	<u>524,296,282</u>	<u>573,539,736</u>
ENDING FUND BALANCE***	<u>47,769,681</u>	<u>54,713,081</u>	<u>80,896,685</u>	<u>47,766,656</u>	<u>46,392,443</u>

(See explanations of all footnotes on the first page of this appendix.)

Appendix 2: Financial Schedules

SCHEDULE 1 - SUMMARY OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES

DEBT SERVICE - GSD	FY 1999 ACTUAL	FY 2000 ACTUAL	FY 2001* ACTUAL	FY 2002** YTD ACTUAL	FY 2003*** BUDGET
BEGINNING FUND BALANCE***	<u>47,598,270</u>	<u>53,183,556</u>	<u>55,432,440</u>	<u>70,508,258</u>	<u>56,070,724</u>
REVENUES / SOURCES					
Property Tax - Current Year	52,334,201	52,834,234	54,503,869	54,366,467	56,390,988
Delinquent Property Taxes	693,923	1,211,486	1,832,172	1,704,258	1,735,001
Payments in Lieu of Prop. Taxes	0	0	0	0	0
Local Option Sales Tax (2 1/4%)	1,506,013	2,670,235	2,417,377	1,868,404	2,000,000
Licenses & Permits	0	0	0	0	0
Fines, Forfeits, & Penalties	0	0	0	0	0
Commissions & Fees	0	50,000	897,489	2,525,000	150,000
Charges for Current Services	0	0	0	0	0
State of Tennessee	1,800,837	1,969,011	1,705,580	1,569,876	1,455,000
Federal Through State	0	0	0	0	0
Federal Direct	0	0	0	0	0
Other Governments, Agencies & Groups	0	0	0	0	0
Transfers In (Funds, Comp. Units & Equity)	15,994,223	17,603,256	22,774,490	12,886,126	12,490,902
Other Sources	2,303,248	2,936,946	4,556,348	1,742,444	1,146,613
Four Percent Transfer	0	0	0	0	0
Reserves Appropriated	0	0	0	0	0
Fund Balance Appropriated	<u>(5,585,286)</u>	<u>(2,248,884)</u>	<u>(15,075,818)</u>	<u>1,853,515</u>	<u>10,788,474</u>
GROSS REVENUES	<u>69,047,159</u>	<u>77,026,284</u>	<u>73,611,507</u>	<u>78,516,090</u>	<u>86,156,978</u>
Intradistrict Transfers	0	0	(3,713,499)	(3,742,450)	(3,416,898)
Interdistrict Transfers	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
TOTAL REVENUES	<u>69,047,159</u>	<u>77,026,284</u>	<u>69,898,008</u>	<u>74,773,640</u>	<u>82,740,080</u>
EXPENDITURES / USES					
General Government	0	0	0	0	0
Fiscal Administration	0	0	0	0	0
Administration of Justice	0	0	0	0	0
Law Enforc. & Care of Prisoners	0	0	0	0	0
Fire Prevention & Control	0	0	0	0	0
Regulation & Inspection	0	0	0	0	0
Conservn. of Natural Resources	0	0	0	0	0
Public Welfare	0	0	0	0	0
Public Health	0	0	0	0	0
Library System	0	0	0	0	0
Recreational & Cultural	0	0	0	0	0
Public Works, Highways, Refuse	0	0	0	0	0
Employee Benefits	0	0	0	0	0
Miscellaneous Group	0	0	0	0	0
Reserves	0	0	0	0	0
Debt Service	66,030,787	71,207,947	72,866,858	77,716,931	85,393,208
Transfers Out (Funds, Comp. Units & Equity)	3,016,372	5,818,337	744,649	799,159	763,770
Education	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
GROSS EXPENDITURES	<u>69,047,159</u>	<u>77,026,284</u>	<u>73,611,507</u>	<u>78,516,090</u>	<u>86,156,978</u>
Intradistrict Transfers	0	0	(3,713,499)	(3,742,450)	(3,416,898)
Interdistrict Transfers	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
TOTAL EXPENDITURES	<u>69,047,159</u>	<u>77,026,284</u>	<u>69,898,008</u>	<u>74,773,640</u>	<u>82,740,080</u>
ENDING FUND BALANCE***	<u>53,183,556</u>	<u>55,432,440</u>	<u>70,508,258</u>	<u>68,654,743</u>	<u>45,282,250</u>

(See explanations of all footnotes on the first page of this appendix.)

Appendix 2: Financial Schedules

SCHEDULE 1 - SUMMARY OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES

GENERAL PURPOSE SCHOOL FD	FY 1999 ACTUAL	FY 2000 ACTUAL	FY 2001* ACTUAL	FY 2002** YTD ACTUAL	FY 2003*** BUDGET
BEGINNING FUND BALANCE***	<u>37,503,485</u>	<u>27,773,481</u>	<u>40,398,354</u>	<u>42,954,946</u>	<u>52,751,266</u>
REVENUES / SOURCES					
Property Tax - Current Year	100,472,223	101,432,225	104,637,659	156,745,502	166,515,843
Delinquent Property Taxes	1,398,954	2,365,314	3,540,561	3,274,811	3,302,340
Payments in Lieu of Prop. Taxes	2,273,546	2,308,754	2,494,208	2,200,675	2,945,000
Local Option Sales Tax (2 1/4%)	135,666,368	142,374,947	141,948,976	116,572,442	146,207,445
Licenses & Permits	2,575,484	2,726,881	2,895,255	2,418,840	2,552,575
Fines, Forfeits, & Penalties	13,640	8,873	9,268	7,900	7,800
Commissions & Fees	0	0	0	0	0
Charges for Current Services	1,412,806	1,247,058	1,678,963	1,111,348	2,822,095
State of Tennessee	134,443,564	133,456,648	139,206,385	145,172,874	146,844,097
Federal Through State	43,810	42,964	58,830	63,116	63,116
Federal Direct	179,438	73,350	94,617	109,637	99,401
Other Governments, Agencies & Groups	1,023,727	953,823	2,297	12,566	0
Transfers In (Funds, Comp. Units & Equity)	841,516	892,954	859,402	1,636,176	828,587
Other Sources	1,633,575	2,053,842	2,963,166	1,828,871	2,428,988
Four Percent Transfer	0	0	0	0	0
Reserves Appropriated	0	0	0	0	0
Fund Balance Appropriated	<u>9,730,004</u>	<u>1,277,467</u>	<u>(2,556,592)</u>	<u>5,277,599</u>	<u>2,982,713</u>
GROSS REVENUES	<u>391,708,655</u>	<u>391,215,100</u>	<u>397,832,995</u>	<u>436,432,357</u>	<u>477,600,000</u>
Intradistrict Transfers	0	0	(10,530)	(3,225)	0
Interdistrict Transfers	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
TOTAL REVENUES	<u>391,708,655</u>	<u>391,215,100</u>	<u>397,822,465</u>	<u>436,429,132</u>	<u>477,600,000</u>
EXPENDITURES / USES					
General Government	0	0	0	0	0
Fiscal Administration	0	0	0	0	0
Administration of Justice	0	0	0	0	0
Law Enforc. & Care of Prisoners	0	0	0	0	0
Fire Prevention & Control	0	0	0	0	0
Regulation & Inspection	0	0	0	0	0
Conservn. of Natural Resources	0	0	0	0	0
Public Welfare	0	0	0	0	0
Public Health	0	0	0	0	0
Library System	0	0	0	0	0
Recreational & Cultural	0	0	0	0	0
Public Works, Highways, Refuse	0	0	0	0	0
Employee Benefits	0	0	0	0	0
Miscellaneous Group	0	0	0	0	0
Reserves	0	0	0	0	0
Debt Service	0	0	0	0	0
Transfers Out (Funds, Comp. Units & Equity)	10,232,535	3,065,734	3,456,265	16,369,503	0
Education	<u>381,476,120</u>	<u>388,149,366</u>	<u>394,376,730</u>	<u>420,062,854</u>	<u>477,600,000</u>
GROSS EXPENDITURES	<u>391,708,655</u>	<u>391,215,100</u>	<u>397,832,995</u>	<u>436,432,357</u>	<u>477,600,000</u>
Intradistrict Transfers	0	0	(10,530)	(3,225)	0
Interdistrict Transfers	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
TOTAL EXPENDITURES	<u>391,708,655</u>	<u>391,215,100</u>	<u>397,822,465</u>	<u>436,429,132</u>	<u>477,600,000</u>
ENDING FUND BALANCE***	<u>27,773,481</u>	<u>26,496,014</u>	<u>42,954,946</u>	<u>37,677,347</u>	<u>49,768,553</u>

(See explanations of all footnotes on the first page of this appendix.)

Appendix 2: Financial Schedules

SCHEDULE 1 - SUMMARY OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES

SCHOOL DEBT SERVICE	FY 1999 ACTUAL	FY 2000 ACTUAL	FY 2001* ACTUAL	FY 2002** YTD ACTUAL	FY 2003*** BUDGET
BEGINNING FUND BALANCE***	<u>24,691,004</u>	<u>44,123,880</u>	<u>58,482,912</u>	<u>78,036,243</u>	<u>63,493,351</u>
REVENUES / SOURCES					
Property Tax - Current Year	26,161,522	26,411,449	27,246,044	25,272,273	26,228,343
Delinquent Property Taxes	176,251	580,600	869,984	838,666	950,000
Payments in Lieu of Prop. Taxes	0	0	0	0	0
Local Option Sales Tax (2 1/4%)	13,239,527	13,769,108	14,512,640	11,902,780	14,948,019
Licenses & Permits	0	0	0	0	0
Fines, Forfeits, & Penalties	0	0	0	0	0
Commissions & Fees	0	0	0	0	0
Charges for Current Services	0	0	0	0	0
State of Tennessee	0	0	0	0	0
Federal Through State	0	0	0	0	0
Federal Direct	0	0	0	0	0
Other Governments, Agencies & Groups	0	0	0	0	0
Transfers In (Funds, Comp. Units & Equity)	2,844,887	302,595	1,409,006	73,166	0
Other Sources	1,505,806	2,137,572	2,972,913	1,922,623	1,030,340
Four Percent Transfer	0	0	0	0	0
Reserves Appropriated	0	0	0	0	0
Fund Balance Appropriated	<u>(19,432,876)</u>	<u>(14,359,032)</u>	<u>(19,553,331)</u>	<u>4,497,276</u>	<u>13,259,289</u>
GROSS REVENUES	<u>24,495,117</u>	<u>28,842,292</u>	<u>27,457,256</u>	<u>44,506,784</u>	<u>56,415,991</u>
Intradistrict Transfers	0	0	0	0	0
Interdistrict Transfers	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
TOTAL REVENUES	<u>24,495,117</u>	<u>28,842,292</u>	<u>27,457,256</u>	<u>44,506,784</u>	<u>56,415,991</u>
EXPENDITURES / USES					
General Government	0	0	0	0	0
Fiscal Administration	0	0	0	0	0
Administration of Justice	0	0	0	0	0
Law Enforc. & Care of Prisoners	0	0	0	0	0
Fire Prevention & Control	0	0	0	0	0
Regulation & Inspection	0	0	0	0	0
Conservn. of Natural Resources	0	0	0	0	0
Public Welfare	0	0	0	0	0
Public Health	0	0	0	0	0
Library System	0	0	0	0	0
Recreational & Cultural	0	0	0	0	0
Public Works, Highways, Refuse	0	0	0	0	0
Employee Benefits	0	0	0	0	0
Miscellaneous Group	0	0	0	0	0
Reserves	0	0	0	0	0
Debt Service	22,487,131	23,890,627	24,758,678	44,142,303	56,061,075
Transfers Out (Funds, Comp. Units & Equity)	2,007,986	4,951,665	2,698,578	364,481	354,916
Education	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
GROSS EXPENDITURES	<u>24,495,117</u>	<u>28,842,292</u>	<u>27,457,256</u>	<u>44,506,784</u>	<u>56,415,991</u>
Intradistrict Transfers	0	0	0	0	0
Interdistrict Transfers	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
TOTAL EXPENDITURES	<u>24,495,117</u>	<u>28,842,292</u>	<u>27,457,256</u>	<u>44,506,784</u>	<u>56,415,991</u>
ENDING FUND BALANCE***	<u>44,123,880</u>	<u>58,482,912</u>	<u>78,036,243</u>	<u>73,538,967</u>	<u>50,234,062</u>

(See explanations of all footnotes on the first page of this appendix.)

Appendix 2: Financial Schedules

SCHEDULE 1 - SUMMARY OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES

GENERAL FUND - USD	FY 1999 ACTUAL	FY 2000 ACTUAL	FY 2001* ACTUAL	FY 2002** YTD ACTUAL	FY 2003*** BUDGET
BEGINNING FUND BALANCE***	<u>9,201,841</u>	<u>10,199,990</u>	<u>12,760,071</u>	<u>19,153,969</u>	<u>16,682,299</u>
REVENUES / SOURCES					
Property Tax - Current Year	60,270,935	60,656,270	62,359,361	62,044,606	64,568,787
Delinquent Property Taxes	1,253,143	2,000,048	2,424,520	2,417,080	2,385,877
Payments in Lieu of Prop. Taxes	6,534,462	6,619,959	6,920,615	6,897,100	8,321,700
Local Option Sales Tax (2 1/4%)	1,016,596	1,089,764	1,036,776	844,859	1,067,879
Licenses & Permits	11,675,593	12,495,999	13,726,133	10,173,182	10,821,355
Fines, Forfeits, & Penalties	0	0	0	0	0
Commissions & Fees	0	0	0	0	0
Charges for Current Services	755,192	778,724	782,639	633,792	658,900
State of Tennessee	2,437,569	2,552,933	2,129,342	1,640,080	9,297,645
Federal Through State	25,064	(5,984)	0	0	0
Federal Direct	0	0	0	0	450,000
Other Governments, Agencies & Groups	0	0	0	0	0
Transfers In (Funds, Comp. Units & Equity)	0	202,085	0	2,025	0
Other Sources	397,721	1,109,108	419,199	304,419	272,264
Four Percent Transfer	0	0	0	0	0
Reserves Appropriated	0	0	0	0	0
Fund Balance Appropriated	<u>(998,149)</u>	<u>(2,159,654)</u>	<u>(6,393,898)</u>	<u>5,901,977</u>	<u>3,934,230</u>
GROSS REVENUES	<u>83,368,126</u>	<u>85,339,252</u>	<u>83,404,687</u>	<u>90,859,120</u>	<u>101,778,637</u>
Intradistrict Transfers	0	0	0	0	0
Interdistrict Transfers	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
TOTAL REVENUES	<u>83,368,126</u>	<u>85,339,252</u>	<u>83,404,687</u>	<u>90,859,120</u>	<u>101,778,637</u>
EXPENDITURES / USES					
General Government	0	0	0	377,855	1,110,639
Fiscal Administration	0	0	0	0	0
Administration of Justice	0	0	0	0	0
Law Enforc. & Care of Prisoners	0	0	0	0	481,000
Fire Prevention & Control	47,510,402	47,430,459	46,669,061	53,778,764	57,820,955
Regulation & Inspection	0	0	0	0	1,212,258
Conservn. of Natural Resources	0	0	0	0	0
Public Welfare	0	0	0	0	0
Public Health	0	0	0	0	0
Library System	0	0	0	0	0
Recreational & Cultural	0	0	0	0	135,440
Public Works, Highways, Refuse	5,857,270	5,843,829	5,525,292	5,946,791	17,102,346
Employee Benefits	19,062,029	18,900,567	19,178,891	2,134,655	23,915,999
Miscellaneous Group	399,519	511,307	519,850	0	0
Reserves	0	0	0	0	0
Debt Service	0	0	0	0	0
Transfers Out (Funds, Comp. Units & Equity)	10,538,906	12,653,090	11,511,593	28,621,055	0
Education	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
GROSS EXPENDITURES	<u>83,368,126</u>	<u>85,339,252</u>	<u>83,404,687</u>	<u>90,859,120</u>	<u>101,778,637</u>
Intradistrict Transfers	0	0	0	0	0
Interdistrict Transfers	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
TOTAL EXPENDITURES	<u>83,368,126</u>	<u>85,339,252</u>	<u>83,404,687</u>	<u>90,859,120</u>	<u>101,778,637</u>
ENDING FUND BALANCE***	<u>10,199,990</u>	<u>12,359,644</u>	<u>19,153,969</u>	<u>13,251,992</u>	<u>12,748,069</u>

(See explanations of all footnotes on the first page of this appendix.)

Appendix 2: Financial Schedules

SCHEDULE 1 - SUMMARY OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES

DEBT SERVICE - USD	FY 1999 ACTUAL	FY 2000 ACTUAL	FY 2001* ACTUAL	FY 2002** YTD ACTUAL	FY 2003*** BUDGET
BEGINNING FUND BALANCE***	<u>7,610,077</u>	<u>7,518,805</u>	<u>9,209,833</u>	<u>10,937,838</u>	<u>8,673,005</u>
REVENUES / SOURCES					
Property Tax - Current Year	7,893,434	7,943,899	8,166,947	8,500,710	8,845,039
Delinquent Property Taxes	139,056	208,007	287,521	267,227	245,041
Payments in Lieu of Prop. Taxes	291,007	277,366	214,698	380,768	380,768
Local Option Sales Tax (2 1/4%)	0	0	0	0	0
Licenses & Permits	0	0	0	0	0
Fines, Forfeits, & Penalties	0	0	0	0	0
Commissions & Fees	0	0	0	0	0
Charges for Current Services	0	0	0	0	0
State of Tennessee	136,175	0	0	0	0
Federal Through State	0	0	0	0	0
Federal Direct	0	0	0	0	0
Other Governments, Agencies & Groups	0	0	0	0	0
Transfers In (Funds, Comp. Units & Equity)	136,763	269,941	150,103	114,378	8,683,334
Other Sources	436,855	343,433	217,955	306,578	187,951
Four Percent Transfer	0	0	0	0	0
Reserves Appropriated	0	0	0	0	0
Fund Balance Appropriated	<u>91,272</u>	<u>(1,691,028)</u>	<u>(1,728,005)</u>	<u>(339,149)</u>	<u>1,792,117</u>
GROSS REVENUES	<u>9,124,562</u>	<u>7,351,618</u>	<u>7,309,219</u>	<u>9,230,512</u>	<u>20,134,250</u>
Intradistrict Transfers	0	0	0	0	0
Interdistrict Transfers	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
TOTAL REVENUES	<u>9,124,562</u>	<u>7,351,618</u>	<u>7,309,219</u>	<u>9,230,512</u>	<u>20,134,250</u>
EXPENDITURES / USES					
General Government	0	0	0	0	0
Fiscal Administration	0	0	0	0	0
Administration of Justice	0	0	0	0	0
Law Enforc. & Care of Prisoners	0	0	0	0	0
Fire Prevention & Control	0	0	0	0	0
Regulation & Inspection	0	0	0	0	0
Conservn. of Natural Resources	0	0	0	0	0
Public Welfare	0	0	0	0	0
Public Health	0	0	0	0	0
Library System	0	0	0	0	0
Recreational & Cultural	0	0	0	0	0
Public Works, Highways, Refuse	0	0	0	0	0
Employee Benefits	0	0	0	0	0
Miscellaneous Group	0	0	0	0	0
Reserves	0	0	0	0	0
Debt Service	7,710,516	7,225,591	7,184,801	9,109,478	20,134,250
Transfers Out (Funds, Comp. Units & Equity)	1,414,046	126,027	124,418	121,034	0
Education	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
GROSS EXPENDITURES	<u>9,124,562</u>	<u>7,351,618</u>	<u>7,309,219</u>	<u>9,230,512</u>	<u>20,134,250</u>
Intradistrict Transfers	0	0	0	0	0
Interdistrict Transfers	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
TOTAL EXPENDITURES	<u>9,124,562</u>	<u>7,351,618</u>	<u>7,309,219</u>	<u>9,230,512</u>	<u>20,134,250</u>
ENDING FUND BALANCE***	<u>7,518,805</u>	<u>9,209,833</u>	<u>10,937,838</u>	<u>11,276,987</u>	<u>6,880,888</u>

(See explanations of all footnotes on the first page of this appendix.)

Appendix 2: Financial Schedules

SCHEDULE 1 - SUMMARY OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES

TOTAL - ALL BUDGETARY FUNDS	FY 1999 ACTUAL	FY 2000 ACTUAL	FY 2001* ACTUAL	FY 2002** YTD ACTUAL	FY 2003*** BUDGET
BEGINNING FUND BALANCE***	<u>175,798,615</u>	<u>190,569,393</u>	<u>251,719,111</u>	<u>302,487,939</u>	<u>279,981,042</u>
REVENUES / SOURCES					
Property Tax - Current Year	415,770,559	419,550,368	432,592,562	548,276,557	569,037,785
Delinquent Property Taxes	7,649,476	12,497,782	17,102,945	16,725,831	16,088,559
Payments in Lieu of Prop. Taxes	18,509,693	19,483,651	20,632,697	20,268,154	24,832,468
Local Option Sales Tax (2 1/4%)	224,864,855	236,886,317	237,202,797	193,253,400	243,733,196
Licenses & Permits	75,880,428	79,948,651	81,352,875	69,156,235	77,669,505
Fines, Forfeits, & Penalties	11,395,672	11,632,642	9,895,738	9,159,687	8,218,273
Commissions & Fees	14,577,828	13,806,439	14,414,164	8,984,240	8,437,382
Charges for Current Services	19,845,878	20,172,005	21,359,994	21,107,454	23,995,438
State of Tennessee	210,616,014	208,345,933	216,712,220	200,325,310	217,335,833
Federal Through State	13,459,456	17,745,283	11,589,975	9,364,065	11,139,351
Federal Direct	9,019,404	5,088,408	1,931,969	2,116,559	7,392,410
Other Governments, Agencies & Groups	2,696,805	2,135,415	4,564,079	4,803,133	3,715,204
Transfers In (Funds, Comp. Units & Equity)	31,500,242	30,030,248	34,357,814	23,626,450	31,097,581
Other Sources	13,372,056	13,510,519	16,277,376	9,415,561	8,004,217
Four Percent Transfer	0	0	0	0	0
Reserves Appropriated	0	0	0	0	0
Fund Balance Appropriated	<u>(14,770,778)</u>	<u>(26,124,531)</u>	<u>(50,768,828)</u>	<u>50,321,247</u>	<u>68,674,777</u>
GROSS REVENUES	<u>1,054,387,588</u>	<u>1,064,709,130</u>	<u>1,069,218,377</u>	<u>1,186,903,883</u>	<u>1,319,371,979</u>
Intradistrict Transfers	(5,856,000)	(3,200,000)	(5,184,979)	(5,257,791)	(5,714,801)
Interdistrict Transfers	<u>(1,839,456)</u>	<u>(1,944,456)</u>	<u>(2,112,870)</u>	<u>(1,550,622)</u>	<u>(1,448,484)</u>
TOTAL REVENUES	<u>1,046,692,132</u>	<u>1,059,564,674</u>	<u>1,061,920,528</u>	<u>1,180,095,470</u>	<u>1,312,208,694</u>
EXPENDITURES / USES					
General Government	24,269,182	23,575,104	23,780,866	30,967,548	63,069,942
Fiscal Administration	18,309,022	15,835,754	17,128,581	19,209,019	21,359,829
Administration of Justice	39,563,106	41,327,826	39,377,240	38,927,700	42,890,268
Law Enforc. & Care of Prisoners	147,489,469	140,897,348	140,935,478	157,143,855	165,434,968
Fire Prevention & Control	68,780,838	68,744,162	67,145,761	79,046,211	85,748,167
Regulation & Inspection	6,849,852	6,211,955	5,890,959	10,431,832	34,088,643
Conservn. of Natural Resources	292,287	300,301	354,787	318,290	436,927
Public Welfare	16,519,502	16,941,661	12,758,996	12,428,527	13,756,083
Public Health	27,388,492	27,810,992	28,794,563	35,995,907	39,910,942
Library System	9,882,149	10,275,471	11,815,438	16,067,932	18,093,049
Recreational & Cultural	27,709,921	27,751,742	27,826,667	35,547,072	72,476,883
Public Works, Highways, Refuse	36,271,472	32,731,145	30,886,707	30,643,586	61,931,280
Employee Benefits	41,326,087	43,186,268	44,796,706	19,547,920	59,042,779
Miscellaneous Group	5,821,492	10,979,389	12,533,657	0	0
Reserves	0	0	0	0	825,000
Debt Service	96,228,434	102,324,165	104,810,337	130,968,712	161,588,533
Transfers Out (Funds, Comp. Units & Equity)	106,210,163	107,666,481	106,004,904	149,596,918	1,118,686
Education	<u>382,890,166</u>	<u>388,149,366</u>	<u>394,376,730</u>	<u>420,062,854</u>	<u>477,600,000</u>
GROSS EXPENDITURES	<u>1,054,387,588</u>	<u>1,064,709,130</u>	<u>1,069,218,377</u>	<u>1,186,903,883</u>	<u>1,319,371,979</u>
Intradistrict Transfers	(5,856,000)	(3,200,000)	(5,184,979)	(5,257,791)	(5,714,801)
Interdistrict Transfers	<u>(1,839,456)</u>	<u>(1,944,456)</u>	<u>(2,112,870)</u>	<u>(1,550,622)</u>	<u>(1,448,484)</u>
TOTAL EXPENDITURES	<u>1,046,692,132</u>	<u>1,059,564,674</u>	<u>1,061,920,528</u>	<u>1,180,095,470</u>	<u>1,312,208,694</u>
ENDING FUND BALANCE***	<u>190,569,393</u>	<u>216,693,924</u>	<u>302,487,939</u>	<u>252,166,692</u>	<u>211,306,265</u>

(See explanations of all footnotes on the first page of this appendix.)

Appendix 2: Financial Schedules

SCHEDULE 2 - FY 2003 DEPARTMENTAL BUDGET BY FUND TYPE (Excluding Internal Service Funds)

<u>Department</u>	<u>Budgetary GSD Funds</u>	<u>Budgetary USD Funds</u>	<u>Special Revenue Funds</u>	<u>Enterprise Funds</u>	<u>Interfund Transfers</u>	<u>Dept. Total</u>
001 Administrative Expenditures (with details):	133,848,050	26,374,336	8,922,358	0	-4,368,132	164,776,612
Adelphia Colliseum Maintenance	1,000,000	0	0	0	0	1,000,000
Benefit Adjustments	4,505,963	1,399,575	0	0	0	5,905,538
Bonding Firm Investigation	1,600	0	0	0	0	1,600
Central Business Improvement District	0	0	686,225	0	0	686,225
Chamber Contract	0	0	8,236,133	0	0	8,236,133
Charter Revision Commission	5,000	0	0	0	0	5,000
Civil Service Retirement Match	0	5,424,714	0	0	0	5,424,714
Contingency - New Courts	159,600	0	0	0	0	159,600
Contingency Account	50,000	50,000	0	0	0	100,000
Contingency COPS In Schools	465,000	0	0	0	0	465,000
Contingency Fed/State Programs	4,250,000	450,000	0	0	0	4,700,000
Contingency Juvenile Court	99,000	0	0	0	0	99,000
Contingency Local Match	552,600	0	0	0	0	552,600
Contingency Managing For Results	250,000	0	0	0	0	250,000
Contingency North Nashville Precinct	250,000	0	0	0	0	250,000
Contingency Subrogation	100,000	100,000	0	0	0	200,000
Contribute Adult Literacy	38,600	0	0	0	0	38,600
Contribute Affordable Housing	1,000,000	0	0	0	0	1,000,000
Contribute CATV	63,000	0	0	0	0	63,000
Contribute Cumberland Museum	265,300	0	0	0	0	265,300
Contribute Cumberland Region	25,000	0	0	0	0	25,000
Contribute Domestic Violence Intervention	162,200	0	0	0	0	162,200
Contribute Donelson Senior Citizens Ctr	25,000	0	0	0	0	25,000
Contribute Forest Fire Control	4,000	0	0	0	0	4,000
Contribute Guest House	156,800	0	0	0	0	156,800
Contribute Hermitage	50,000	0	0	0	0	50,000
Contribute Humane Assoc	12,500	0	0	0	0	12,500
Contribute Jefferson Street Partnership	35,000	0	0	0	0	35,000
Contribute KM Smith	53,000	0	0	0	0	53,000
Contribute LegalAid Socity	47,500	0	0	0	0	47,500
Contribute Mary Parrish Center	40,000	0	0	0	0	40,000
Contribute Metro Education Access	10,000	0	0	0	0	10,000
Contribute Nashville Public TV	1,339,612	0	0	0	0	1,339,612
Contribute Nashville Symphony	15,000	0	0	0	0	15,000
Contribute Nashville's Table	5,000	0	0	0	0	5,000
Contribute Neighborhood Justice	133,100	0	0	0	0	133,100
Contribute NFP Taxes on Gasoline	25,000	0	0	0	0	25,000
Contribute NPT Play Back	55,000	0	0	0	0	55,000
Contribute Partnership 2010	250,000	0	0	0	0	250,000
Contribute Project Neighborhood Aftercare	510,300	0	0	0	0	510,300
Contribute Renaissance	4,800	0	0	0	0	4,800
Contribute Renewal House	20,000	0	0	0	0	20,000
Contribute Second Harvest Food Bank	50,000	0	0	0	0	50,000
Contribute Sister Cities	30,000	0	0	0	0	30,000
Contribute Sports Council	200,000	0	0	0	0	200,000
Contribute Teachers Retirement Match	6,900,360	0	0	0	0	6,900,360
Contribute TN Justice Center	11,000	0	0	0	0	11,000
Contribute United Way Family Resource Ctr	250,000	0	0	0	0	250,000
Contribute Victim Offender Reconciliation	32,500	0	0	0	0	32,500
Contribute YMCA - Model Metro	2,500	0	0	0	0	2,500
Contribute YWCA Domestic Violence	300,000	0	0	0	0	300,000

(See explanations of all footnotes on the first page of this appendix.)

Appendix 2: Financial Schedules

SCHEDULE 2 - FY 2003 DEPARTMENTAL BUDGET BY FUND TYPE (Excluding Internal Service Funds)

<u>Department</u>	<u>Budgetary GSD Funds</u>	<u>Budgetary USD Funds</u>	<u>Special Revenue Funds</u>	<u>Enterprise Funds</u>	<u>Interfund Transfers</u>	<u>Dept. Total</u>
Corp Dues/Contribution	252,000	0	0	0	0	252,000
County Retire Match	3,501,843	0	0	0	0	3,501,843
Death Benefit Payments	200,000	0	0	0	0	200,000
Direct Pension Payments	0	11,999	0	0	0	11,999
Econ/Job Incentives	900,000	0	0	0	0	900,000
Employee IOD	0	651,750	0	0	-651,750	0
Employee IOD Med Expense	1,500,000	0	0	0	0	1,500,000
Greer Stadium Maintenance	250,000	0	0	0	0	250,000
GSD Debt Transfer-Stadium	3,200,000	0	0	0	0	3,200,000
GSD General Revenue	18,043,680	0	0	0	0	18,043,680
Health Insurance Match	16,218,006	2,570,400	0	0	0	18,788,406
High Speed Rail Corridor	100,000	0	0	0	0	100,000
Insurance and Reserve	1,960,000	289,000	0	0	0	2,249,000
Judgements and Losses	890,000	110,000	0	0	0	1,000,000
Jury Commission	600	0	0	0	0	600
Life Insurance Match	700,608	92,700	0	0	0	793,308
MDHA	183,200	0	0	0	0	183,200
Metro Action Commission	1,257,294	0	0	0	0	1,257,294
Nation League Of Cities	660,000	0	0	0	0	660,000
NCAC Local Match	256,100	0	0	0	0	256,100
Neighborhood Enhancement Grants	100,000	0	0	0	0	100,000
Pay Plan Improvements	100,000	16,550	0	0	0	116,550
Pens IOD Medical Expense	1,200,000	0	0	0	0	1,200,000
Pensioners IOD	0	299,484	0	0	-299,484	0
Police/Fire Retire Match	0	8,872,977	0	0	0	8,872,977
Post Audit	2,384,344	0	0	0	0	2,384,344
Property Tax Increment Refund	2,852,500	1,128,588	0	0	0	3,981,088
Property Tax Relief Progm	1,071,400	135,440	0	0	0	1,206,840
PU Tax Increment Refund	307,800	83,670	0	0	0	391,470
Subsidy Advance Planning	50,000	0	0	0	0	50,000
Subsidy Bordeaux Hospital	9,241,300	0	0	0	0	9,241,300
Subsidy Farmer's Mkt	259,700	0	0	0	0	259,700
Subsidy Gaylord Entertainment Center	5,339,900	0	0	0	0	5,339,900
Subsidy General Hospital	23,505,100	0	0	0	0	23,505,100
Subsidy MIS	0	95,089	0	0	0	95,089
Subsidy MTA	9,877,100	0	0	0	0	9,877,100
Subsidy Regional Transit Authority	145,000	0	0	0	0	145,000
Surety Bonds	70,000	0	0	0	0	70,000
Teacher Pensions Match	0	4,592,400	0	0	0	4,592,400
Transfer To Debt Service	0	0	0	0	-3,416,898	-3,416,898
Transfer To Stormwater	2,836,940	0	0	0	0	2,836,940
Unemployment Compensation	400,000	0	0	0	0	400,000
Wilkerson Hearing/Speech	222,800	0	0	0	0	222,800
002 Metropolitan Council	1,392,746	0	0	0	0	1,392,746
003 Metropolitan Clerk	839,273	0	0	0	0	839,273
004 Mayor's Office	3,629,605	0	0	0	0	3,629,605
005 Election Commission	2,990,575	0	0	0	0	2,990,575
006 Law	4,109,184	0	0	0	-103,000	4,006,184
007 Planning Commission	3,669,010	0	1,728,617	0	0	5,397,627
008 Human Resources	4,328,989	0	0	0	0	4,328,989
009 Register of Deeds	405,716	0	220,000	0	0	625,716
010 General Services	9,072,159	0	0	0	0	9,072,159
011 Historical Commission	470,765	0	0	0	0	470,765

(See explanations of all footnotes on the first page of this appendix.)

Appendix 2: Financial Schedules

SCHEDULE 2 - FY 2003 DEPARTMENTAL BUDGET BY FUND TYPE (Excluding Internal Service Funds)

<u>Department</u>	<u>Budgetary GSD Funds</u>	<u>Budgetary USD Funds</u>	<u>Special Revenue Funds</u>	<u>Enterprise Funds</u>	<u>Interfund Transfers</u>	<u>Dept. Total</u>
013 Community Education Alliance	518,385	0	0	0	0	518,385
014 Metro Information Systems	599,472	0	407,764	0	0	1,007,236
015 Finance	9,282,120	0	819,937	0	0	10,102,057
016 Assessor of Property	6,574,521	0	0	0	0	6,574,521
017 Trustee	2,018,973	0	0	0	0	2,018,973
018 County Clerk	3,484,215	0	0	0	0	3,484,215
019 District Attorney	3,749,642	0	983,595	0	0	4,733,237
021 Public Defender	4,484,639	0	0	0	0	4,484,639
022 Juvenile Court Clerk	1,366,286	0	0	0	0	1,366,286
023 Circuit Court Clerk	2,882,761	0	0	0	0	2,882,761
024 Criminal Court Clerk	4,381,132	0	0	0	0	4,381,132
025 Clerk and Master - Chancery	1,303,252	0	0	0	0	1,303,252
026 Juvenile Court	8,863,306	0	127,413	0	0	8,990,719
027 General Sessions Court	8,497,498	0	71,635	0	0	8,569,133
028 State Trial Courts	4,783,725	0	303,900	0	0	5,087,625
029 Justice Information System	2,578,027	0	0	0	0	2,578,027
030 Sheriff	49,271,939	0	0	0	0	49,271,939
031 Police	115,682,029	481,000	4,221,050	0	-481,000	119,903,079
032 Fire	27,927,212	57,820,955	0	0	0	85,748,167
033 Codes Administration	6,683,707	0	0	0	0	6,683,707
034 Beer Board	343,771	0	0	0	0	343,771
035 Agricultural Extension	361,462	0	0	0	0	361,462
036 Soil and Water Conservation	75,465	0	0	0	0	75,465
037 Social Services	12,558,263	0	5,308,351	0	0	17,866,614
038 Health	39,910,942	0	0	0	-2,194,903	37,716,039
039 Public Library	18,093,049	0	791,936	0	0	18,884,985
040 Parks	27,364,050	0	0	0	0	27,364,050
041 Arts Commission	2,522,562	0	0	0	0	2,522,562
042 Public Works	41,991,994	17,102,346	33,201,956	0	-16,250	92,280,046
044 Human Relations Commission	375,820	0	0	0	0	375,820
045 Transportation Licensing	250,807	0	0	0	0	250,807
046 Caring For Children	822,000	0	0	0	0	822,000
060 Farmer's Market	0	0	0	1,099,329	0	1,099,329
061 Municipal Auditorium	1,908,635	0	0	0	0	1,908,635
062 State Fair Board	0	0	0	3,816,367	0	3,816,367
063 Convention Center	0	0	0	5,280,474	0	5,280,474
064 Sports Authority	193,390	0	0	193,092	0	386,482
065 Water and Sewer	0	0	13,572,000	71,280,000	0	84,852,000
066 Bordeaux Hospital	0	0	0	27,775,494	0	27,775,494
067 General Hospital	0	0	0	70,088,278	0	70,088,278
075 Metro Action Commission	0	0	14,984,988	0	0	14,984,988
076 NCAC	0	0	9,127,244	0	0	9,127,244
080 MBOE	477,600,000	0	66,392,310	0	0	543,992,310
Reserve (Council Graffiti Abatement)	25,000	0	0	0	0	25,000
Reserve (Council Infrastructure Impv)	350,000	0	0	0	0	350,000
Reserve (Minority Dev. Loan Fund)	350,000	0	0	0	0	350,000
Reserve (Nashville Stand For Children)	100,000	0	0	0	0	100,000
General Funds Debt Service	86,156,978	20,134,250	0	0	0	106,291,228
School Fund Debt Service	56,415,991	0	0	0	0	56,415,991
TOTAL	1,197,459,092	121,912,887	161,185,054	179,533,034	-7,163,285	1,652,926,782

(See explanations of all footnotes on the first page of this appendix.)

Appendix 2: Financial Schedules

SCHEDULE 3 - HISTORICAL EXPENDITURES *

<u>Department</u>	<u>FY 2000</u>	<u>FY 2001</u>	<u>FY 2002</u>	<u>FY 2002 **</u>	<u>FY 2003</u>	<u>FTE ***</u>		
	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>YTD Actual</u>	<u>Budget</u>	<u>FY'01</u>	<u>FY'02</u>	<u>FY'03</u>
GENERAL SERVICES DISTRICT:								
01 Administrative:								
01101104 County Retirement Match	2,942,055	3,082,932	3,082,932	2,713,309	3,501,843	0.0	0.0	0.0
01101107 Cont. Teachers Retirement Mtch	7,148,132	6,900,360	6,900,360	7,118,366	6,900,360	0.0	0.0	0.0
01101109 Health Insurance Match	10,657,130	11,961,143	14,738,490	13,705,740	16,218,006	0.0	0.0	0.0
01101110 Death Benefit Payments	190,000	163,088	190,000	0	200,000	0.0	0.0	0.0
01101111 Jury Commission	0	20	549	0	600	0.0	0.0	0.0
01101113 Pensioners IOD Med. Exp.	1,149,990	1,078,383	1,200,000	1,107,788	1,200,000	0.0	0.0	0.0
01101114 Unemployment Comp.	170,934	266,799	250,000	354,183	400,000	0.0	0.0	0.0
01101115 Life Insurance Match	776,177	827,302	891,857	722,722	700,608	0.0	0.0	0.0
01101116 Bonding Firms Investigat'n	0	0	1,567	0	1,600	0.0	0.0	0.0
01101117 Subsidy RTA	18,000	18,000	20,000	28,353	145,000	0.0	0.0	0.0
01101118 Econ. Job Develop. Incent.	53,940	525,170	1,400,000	997,890	900,000	0.0	0.0	0.0
01101120 Employees' IOD Med. Exp.	1,441,283	1,500,896	1,500,000	1,522,832	1,500,000	0.0	0.0	0.0
01101122 N'brhd Enhancement Grant	0	0	100,000	83,388	100,000	0.0	0.0	0.0
01101123 Int'l Population Assessment	0	0	350,000	0	0	0.0	0.0	0.0
01101124 Interpreter Services Grant	0	0	100,000	0	0	0.0	0.0	0.0
01101125 Charter Revision Comm	0	0	0	0	5,000	0.0	0.0	0.0
01101140 Benefit Adjustments	0	0	4,090,246	0	4,505,963	0.0	0.0	0.0
01101204 Metro Action Commission	1,130,215	1,126,313	1,129,294	1,129,294	1,257,294	0.0	0.0	0.0
01101210 MDHA	195,965	148,884	197,377	165,836	183,200	0.0	0.0	0.0
01101213 NCAC Local Match	74,971	103,025	106,054	44,327	256,100	0.0	0.0	0.0
01101214 Tom Joy School Demo	0	200,000	0	0	0	0.0	0.0	0.0
01101215 MAC Deferred Maintenance	0	100,000	0	0	0	0.0	0.0	0.0
01101216 MIS Technology Plan	0	500,000	0	0	0	0.0	0.0	0.0
01101217 Park/Greenway Master	0	500,000	0	0	0	0.0	0.0	0.0
01101218 DES Development Cost	0	0	2,500,000	1,756,395	0	0.0	0.0	0.0
01101219 Stormwater Transfer	0	0	0	0	2,836,940	0.0	0.0	0.0
01101220 COPS in Schools	0	0	0	0	465,000	0.0	0.0	0.0
01101221 Subsidy Gaylord Ent Ctr	3,451,809	4,165,420	4,167,963	4,254,615	5,339,900	0.0	0.0	0.0
01101222 Stadium Maintenance	0	0	1,000,000	907,562	1,000,000	0.0	0.0	0.0
01101224 Subrogation Contingency	0	0	200,000	0	100,000	0.0	0.0	0.0
01101225 Stadium GSD Debt Transfer	3,200,000	3,200,000	3,200,000	3,200,000	3,200,000	0.0	0.0	0.0
01101226 Capital Improvement	0	0	5,330,999	5,330,999	0	0.0	0.0	0.0
01101233 Subsidy Farmer's Mkt	275,000	260,588	259,708	259,708	259,700	0.0	0.0	0.0
01101234 Contingency Juvenile	0	0	0	0	99,000	0.0	0.0	0.0
01101235 Managing for Results	0	0	0	0	250,000	0.0	0.0	0.0
01101236 Contingency N Nash P	0	0	0	0	250,000	0.0	0.0	0.0
01101237 High Speed Rail Corridor	0	0	0	0	100,000	0.0	0.0	0.0
01101238 National League Cities	0	0	0	0	660,000	0.0	0.0	0.0
01101298 Contingency for Local Match	0	0	401,504	0	552,600	0.0	0.0	0.0
01101299 Contingency Fed/State Pgms	0	0	1,066,188	0	4,250,000	0.0	0.0	0.0
01101301 Insurance and Reserve	1,955,622	1,889,721	1,835,000	1,497,554	1,960,000	0.0	0.0	0.0
01101302 Surety Bonds	57,466	10,007	70,000	13,144	70,000	0.0	0.0	0.0
01101303 Corp. Dues & Contribution	229,638	246,226	253,265	256,931	252,000	0.0	0.0	0.0
01101304 Subsidy MTA	8,084,700	8,084,700	8,677,066	8,677,066	9,877,100	0.0	0.0	0.0
01101307 Wilkerson Hearing/Speech	207,921	240,163	222,820	218,547	222,800	0.0	0.0	0.0
01101308 Judgments and Losses	677,470	800,000	800,000	800,000	890,000	0.0	0.0	0.0
01101309 Contingency Account	0	0	15,000	15,000	50,000	0.0	0.0	0.0
01101310 Contingency for New Courts	0	0	159,648	0	159,600	0.0	0.0	0.0
01101311 Contingency E-911	0	0	470,000	0	0	0.0	0.0	0.0
01101315 PayPlan Improvements	0	0	235,197	0	100,000	0.0	0.0	0.0
01101326 Property Tax Relief Prgm.	627,475	627,475	1,071,360	600,000	1,071,400	0.0	0.0	0.0
01101391 Disparity Study	65,523	0	0	0	0	0.0	0.0	0.0
01101395 Fringe Benefits	156,742	173,139	0	187,126	0	0.0	0.0	0.0

(See explanations of all footnotes on the first page of this appendix.)

Appendix 2: Financial Schedules

SCHEDULE 3 - HISTORICAL EXPENDITURES *

<u>Department</u>	<u>FY 2000</u>	<u>FY 2001</u>	<u>FY 2002</u>	<u>FY 2002 **</u>	<u>FY 2003</u>	<u>FTE ***</u>		
	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>YTD Actual</u>	<u>Budget</u>	<u>FY'01</u>	<u>FY'02</u>	<u>FY'03</u>
01101401 Contr. Forest Fire Control	0	0	4,000	4,000	4,000	0.0	0.0	0.0
01101407 Subsidy Postal Service	151,324	151,324	151,324	151,324	0	0.0	0.0	0.0
01101411 Property Management	0	0	394,600	152,134	0	0.0	0.0	0.0
01101412 Post Audits	692,401	1,354,738	1,715,786	1,795,327	2,384,344	0.0	0.0	0.0
01101413 Subsidy General Hospital	23,505,099	23,505,099	23,505,099	23,505,099	23,505,100	0.0	0.0	0.0
01101414 Subsidy Bordeaux Hospital	13,045,898	11,741,308	9,241,308	9,241,308	9,241,300	0.0	0.0	0.0
01101416 Subsidy Advance Planning	40,037	71,343	50,000	50,125	50,000	0.0	0.0	0.0
01101421 Subsidy MIS	4,522,227	4,522,227	230,694	0	0	0.0	0.0	0.0
01101424 Greer Stadium Mainte	0	0	0	0	250,000	0.0	0.0	0.0
01101499 GSD General Revenue	16,954,348	17,997,590	20,659,241	19,209,691	21,203,980	0.0	0.0	0.0
01101502 Contr. Nashville Symphony	15,000	15,000	15,000	15,000	15,000	0.0	0.0	0.0
01101503 Contr. Cumberland Museum	166,250	166,250	265,250	265,250	265,300	0.0	0.0	0.0
01101504 Contr. Victim Offender	32,450	32,450	32,450	32,450	32,500	0.0	0.0	0.0
01101505 Contr. Legal Aid Society	7,453	7,453	7,453	0	47,500	0.0	0.0	0.0
01101506 Partnership 2000	190,000	190,000	200,000	200,000	250,000	0.0	0.0	0.0
01101508 Contr. Sports Council	190,000	190,000	200,000	200,000	200,000	0.0	0.0	0.0
01101510 Contr. Guest House	156,750	156,750	156,750	156,750	156,800	0.0	0.0	0.0
01101512 Contr. Housing Fund	250,000	0	0	0	0	0.0	0.0	0.0
01101514 Contr. Kids Voting	14,250	14,250	0	0	0	0.0	0.0	0.0
01101515 Contr. Renaissance	4,750	4,750	4,750	0	4,800	0.0	0.0	0.0
01101516 Contr. Adult Literacy Prgm.	6,112	8,550	8,550	8,550	38,600	0.0	0.0	0.0
01101517 Contr. Nashville Resource	50,000	0	0	0	0	0.0	0.0	0.0
01101519 Contr. CATV	38,000	38,000	38,000	38,000	63,000	0.0	0.0	0.0
01101521 Contr. Humane Association	12,500	12,500	12,500	12,500	12,500	0.0	0.0	0.0
01101531 Community After Care Proj.	361,190	361,190	510,300	510,300	510,300	0.0	0.0	0.0
01101532 Contr. to NPTC	0	0	2,050,229	2,050,229	1,339,612	0.0	0.0	0.0
01101534 Contr. Sister Cities	0	0	0	0	30,000	0.0	0.0	0.0
01101539 Contr. Affordable Housing	0	221,917	1,778,082	848,357	1,000,000	0.0	0.0	0.0
01101540 Contr. Dom. Violence Inter.	0	110,950	110,950	110,950	162,200	0.0	0.0	0.0
01101541 Contr. KM Smith	0	53,000	53,000	0	53,000	0.0	0.0	0.0
01101542 Contr. Neighborhood Just.	0	90,630	90,630	90,630	133,100	0.0	0.0	0.0
01101543 Contr. YMCA Model Metro	0	0	2,500	0	2,500	0.0	0.0	0.0
01101544 Contr. Nashville Health	0	5,000	0	0	0	0.0	0.0	0.0
01101545 Contr. Nashville Zoo	0	0	500,000	500,000	0	0.0	0.0	0.0
01101547 Contr. Nash. Minority Bus.	0	0	50,000	0	0	0.0	0.0	0.0
01101548 Contr. Cumberland Region	0	0	25,000	0	25,000	0.0	0.0	0.0
01101549 Contr. Ujima House	0	0	28,000	28,000	0	0.0	0.0	0.0
01101550 Contr. Heart of	0	0	300,000	0	0	0.0	0.0	0.0
01101551 Contr. LISC	0	0	100,000	0	0	0.0	0.0	0.0
01101552 Contr. YWCA Dome	0	0	0	0	300,000	0.0	0.0	0.0
01101553 Contr. United Way	0	0	0	0	250,000	0.0	0.0	0.0
01101554 Contr. NFP Taxes	0	0	0	0	25,000	0.0	0.0	0.0
01101555 Contr. Second Harvest	0	0	0	0	50,000	0.0	0.0	0.0
01101556 Contr. Nashville	0	0	0	0	5,000	0.0	0.0	0.0
01101557 Contr. Hermitage	0	0	0	0	50,000	0.0	0.0	0.0
01101558 Contr. TN Justice	0	0	0	0	11,000	0.0	0.0	0.0
01101559 Contr. Metro Education	0	0	0	0	10,000	0.0	0.0	0.0
01101560 Contr. NPT Playback	0	0	0	0	55,000	0.0	0.0	0.0
01101561 Contr. Project R	0	0	35,000	34,936	0	0.0	0.0	0.0
01101562 Contr. Mary Parrish Ctr	0	0	0	0	40,000	0.0	0.0	0.0
01101563 Contr. Donelson SR Citizens	0	0	0	0	25,000	0.0	0.0	0.0
01101564 Contr. Renewal House	0	0	0	0	20,000	0.0	0.0	0.0
01101565 Contr. Jefferson ST United	0	0	0	0	35,000	0.0	0.0	0.0
02 Metropolitan Council	908,295	964,698	1,329,234	1,059,375	1,392,746	47.0	49.0	49.0
03 Metropolitan Clerk	444,249	456,120	502,025	501,930	839,273	6.5	6.5	10.5
04 Mayor's Office	2,327,164	2,339,389	2,983,638	2,682,139	3,629,605	40.8	45.0	52.0

(See explanations of all footnotes on the first page of this appendix.)

Appendix 2: Financial Schedules

SCHEDULE 3 - HISTORICAL EXPENDITURES *

<u>Department</u>	<u>FY 2000</u>	<u>FY 2001</u>	<u>FY 2002</u>	<u>FY 2002 **</u>	<u>FY 2003</u>	<u>FTE ***</u>		
	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>YTD Actual</u>	<u>Budget</u>	<u>FY'01</u>	<u>FY'02</u>	<u>FY'03</u>
05 Election Commission	2,149,617	2,119,191	2,283,522	1,944,597	2,990,575	33.5	35.5	35.5
06 Law	2,972,749	3,033,135	3,715,694	3,709,486	4,109,184	50.0	50.0	52.0
07 Planning Commission	2,761,127	2,556,025	3,263,771	2,989,250	3,669,010	46.0	51.5	51.5
08 Human Resources	1,886,859	2,064,339	3,893,538	3,530,316	4,328,989	36.0	61.0	63.0
09 Register of Deeds	1,632,398	1,448,510	418,234	379,061	405,716	0.0	0.0	0.0
10 General Services	5,853,370	6,139,315	8,204,749	7,873,979	9,072,159	44.5	52.4	55.4
11 Historical Commission	370,897	364,299	459,443	433,644	470,765	7.0	7.0	7.0
12 Employee Benefit Board	1,648,367	1,687,401	0	0	0	36.0	0.0	0.0
13 Community Ed Alliance	443,979	432,360	501,251	451,875	518,385	9.0	13.0	13.0
14 Metro Info Systems	179,766	183,874	376,134	322,675	599,472	4.0	7.0	10.0
15 Finance	5,753,752	7,141,409	8,644,856	8,015,244	9,282,120	89.0	134.0	138.0
16 Assessor of Property	5,608,552	5,528,120	6,780,377	5,991,470	6,574,521	91.4	92.5	92.5
17 Trustee	1,381,152	1,391,793	1,989,513	1,998,762	2,018,973	31.0	31.0	31.0
18 County Clerk	3,092,323	3,140,066	3,275,906	3,210,143	3,484,215	78.0	78.0	78.0
19 District Attorney	3,167,975	2,993,098	3,655,039	3,471,722	3,749,642	86.0	81.0	81.0
20 Medical Examiner ****	2,143,549	2,363,000	2,666,471	2,471,188	0	0.0	0.0	0.0
21 Public Defender	3,401,487	3,456,051	3,889,238	3,818,812	4,484,639	60.5	60.5	61.5
22 Juvenile Court Clerk	1,022,690	1,010,251	1,263,940	1,186,852	1,366,286	26.0	34.0	37.0
23 Circuit Court Clerk	6,466,826	6,255,934	2,821,084	2,715,707	2,882,761	65.0	65.0	64.0
24 Criminal Court Clerk	3,854,849	3,837,859	4,201,889	4,044,467	4,381,132	101.0	108.0	93.5
25 Clerk & Master - Chancery	1,086,389	1,035,411	1,248,769	1,126,606	1,303,252	22.0	23.0	22.0
26 Juvenile Court	7,962,394	7,757,340	8,571,410	8,016,960	8,863,306	96.9	103.5	111.0
27 General Sessions Court	7,463,775	7,393,061	7,984,612	7,887,961	8,497,498	130.7	134.2	136.2
28 State Trial Courts	5,783,134	4,263,576	5,383,423	4,551,984	4,783,725	105.4	69.0	69.0
29 Justice Info System	1,248,680	1,776,342	2,350,978	2,330,906	2,578,027	15.0	17.0	18.0
30 Sheriff	46,158,783	43,642,512	47,791,696	45,964,436	49,271,939	655.9	612.9	616.9
31 Police	96,350,232	97,918,926	111,947,940	111,609,333	115,682,029	1,910.7	1,855.0	1,865.0
32 Fire	21,338,703	20,514,700	25,723,606	25,273,672	27,927,212	348.0	394.0	394.0
33 Codes Administration	5,727,916	5,404,184	6,869,279	6,596,954	6,683,707	98.0	98.0	99.0
34 Beer Board	282,591	288,579	344,807	331,360	343,771	6.0	6.0	6.0
35 Agricultural Extension	240,463	296,400	343,366	257,250	361,462	8.4	10.4	10.4
36 Soil & Water Conservation	59,838	58,387	72,703	61,040	75,465	1.0	1.0	1.0
37 Social Services	16,956,736	12,743,053	13,315,260	12,330,932	12,558,263	321.0	242.0	242.0
38 Health ****	25,713,763	26,867,879	36,383,492	33,334,209	39,910,942	493.4	544.6	526.6
39 Public Library	10,275,471	11,815,438	17,355,888	16,073,422	18,093,049	357.0	354.5	355.5
40 Parks	24,636,054	24,848,279	26,543,201	26,344,592	27,364,050	438.4	442.7	663.5
41 Arts Commission	1,750,911	1,655,286	2,244,149	2,223,334	2,522,562	4.6	4.6	5.1
42 Public Works	35,235,000	38,696,005	49,386,893	41,206,979	41,991,994	376.0	395.0	371.0
44 Human Relations Comm	152,289	168,383	350,461	265,341	375,820	4.0	5.0	5.0
45 Transportation Licensing	201,448	198,196	248,081	243,105	250,807	4.0	4.0	4.0
46 Caring for Children	0	0	0	0	822,000	0.0	0.0	82.4
61 Municipal Auditorium	1,493,823	1,523,101	1,840,156	1,530,365	1,908,635	11.0	11.0	12.0
64 Sports Authority	0	109,417	162,692	116,000	193,390	2.0	2.0	2.0
Total GSD General Fund	474,934,582	479,602,715	564,293,298	527,359,020	576,461,123	6,397.6	6,391.3	6,524.7
35131 Total School Fund	391,215,100	397,832,995	455,110,420	436,432,357	477,600,000	0.0	0.0	0.0
20115 Total GSD Debt Service	77,026,284	119,676,076	85,767,929	78,516,090	86,156,978	0.0	0.0	0.0
25104 Total School Debt Service	28,842,292	59,278,099	55,642,102	44,506,784	56,415,991	0.0	0.0	0.0
TOTAL GSD BUDGETARY	972,018,258	1,056,389,885	1,160,813,749	1,086,814,251	1,196,634,092	6,397.6	6,391.3	6,524.7

(See explanations of all footnotes on the first page of this appendix.)

Appendix 2: Financial Schedules

SCHEDULE 3 - HISTORICAL EXPENDITURES *

Department	FY 2000	FY 2001	FY 2002	FY 2002 **	FY 2003	FTE ***		
	Actual	Actual	Actual	YTD Actual	Budget	FY'01	FY'02	FY'03
URBAN SERVICES DISTRICT:								
01191102 Police-Fire Retire. Match	7,434,199	7,686,564	7,686,564	7,216,330	8,872,977	0.0	0.0	0.0
01191103 Civil Serv. Retire. Match	4,600,790	4,804,956	4,804,956	4,244,856	5,424,714	0.0	0.0	0.0
01191106 Teachers Pension Match	4,682,440	4,592,400	4,592,400	4,554,265	4,592,400	0.0	0.0	0.0
01191109 Health Insurance Match	2,066,899	1,983,539	2,337,450	2,038,612	2,570,400	0.0	0.0	0.0
01191111 Direct Pension Payments	3,000	4,860	4,800	9,900	11,999	0.0	0.0	0.0
01191112 Pensioners IOD	299,484	299,484	299,484	299,484	299,484	0.0	0.0	0.0
01191113 Emp. IOD Medical Expense	477,972	651,750	651,750	651,750	651,750	0.0	0.0	0.0
01191114 Unemployment Comp.	0	0	10,000	0	0	0.0	0.0	0.0
01191115 Life Insurance Match	113,239	106,572	117,972	86,143	92,700	0.0	0.0	0.0
01191140 Benefit Adjustments	0	0	787,731	0	1,399,575	0.0	0.0	0.0
01191224 Subrogation Contingency	0	0	122,464	0	100,000	0.0	0.0	0.0
01191299 Contingency Fed/State Pgms	0	0	450,000	0	450,000	0.0	0.0	0.0
01191301 Insurance & Reserve	243,937	255,002	274,000	277,855	289,000	0.0	0.0	0.0
01191308 Judgments and Losses	100,000	100,000	100,000	100,000	110,000	0.0	0.0	0.0
01191309 Contingency Account	0	0	50,000	0	50,000	0.0	0.0	0.0
01191315 Pay Plan Improvements	0	0	0	0	16,550	0.0	0.0	0.0
01191326 Property Tax Relief Prog	79,325	79,325	135,440	0	135,440	0.0	0.0	0.0
01191421 Subsidy MIS	82,075	82,075	95,089	0	95,089	0.0	0.0	0.0
01191499 USD General Revenue	779,639	841,092	805,260	927,177	1,212,258	0.0	0.0	0.0
31 Extra Police Protection	481,000	481,000	481,000	481,000	481,000	0.0	0.0	0.0
32 Fire	47,505,509	46,769,027	53,903,536	53,779,639	57,820,955	862.0	864.0	864.0
42 Public Works	16,389,745	14,667,041	16,513,942	16,192,109	17,102,346	47.0	49.0	50.0
Total USD General Fund	85,339,253	83,404,687	94,223,838	90,859,120	101,778,637	909.0	913.0	914.0
28315 Debt Service USD	7,351,618	7,309,219	11,212,423	9,230,512	20,134,250	0.0	0.0	0.0
TOTAL USD BUDGETARY FD	92,690,871	90,713,906	105,436,261	100,089,632	121,912,887	909.0	913.0	914.0
GROSS BUDGETARY FUNDS	1,064,709,129	1,147,103,791	1,266,250,010	1,186,903,883	1,318,546,979	7,306.6	7,304.3	7,438.7
Less Intradistrict Transfers	(3,200,000)	(5,184,979)	(6,108,422)	(5,257,791)	(5,714,801)	0.0	0.0	0.0
Less Interdistrict Transfers	(1,944,456)	(2,112,870)	(1,550,622)	(1,550,622)	(1,448,484)	0.0	0.0	0.0
NET BUDGETARY FUNDS	1,059,564,673	1,139,805,942	1,258,590,966	1,180,095,470	1,311,383,694	7,306.6	7,304.3	7,438.7
SPECIAL REVENUE, WORKING CAPITAL, & OTHER FUNDS:								
30110 ADA Management	0	513,526	776,812	760,141	819,883	0.0	11.0	11.0
30702 Adv Planning & Research	554,681	886,638	1,301,617	867,087	1,301,617	3.0	6.0	6.0
62270 Bordeaux Hospital	37,465,888	35,019,195	30,308,738	29,046,999	30,388,579	582.0	550.0	550.0
30050 CATV Administrative	23,947	149,677	0	5,779	10,000	0.0	0.0	0.0
51136 Central Printing	631,422	627,990	651,454	654,821	667,059	9.0	9.0	9.0
30205 Community Services Agency	0	3,260,399	5,344,352	4,864,853	5,308,351	9.0	9.0	0.0
60162 Convention Center	6,150,031	6,412,850	5,259,521	6,071,900	5,280,474	51.6	53.0	53.0
30101 DA - Major Drug Enforce.	1,514,201	1,052,022	0	1,183,064	929,033	0.0	0.0	0.0
30103 DA Fraud & Economic Crime	1,248	13,845	0	9,080	19,700	0.0	0.0	0.0
30104 DA Special Operations	146,009	79,957	0	53,744	35,134	0.0	0.0	0.0
30102 DUI Offender	122,469	58,762	0	132,943	71,635	0.0	0.0	0.0
51100 Real Property Services	0	243,052	1,023,100	874,477	1,105,000	2.0	13.0	14.0
60152 Farmers Market	1,005,620	1,065,544	1,122,671	1,081,244	1,099,329	6.0	9.0	7.5
62269 General Hospital	73,336,293	80,951,100	69,416,738	68,865,728	69,552,942	661.0	841.0	841.0
30030 Juv Court Accountability	65,756	467,128	0	606,332	127,413	0.0	3.7	3.7
30401 Library Services	587,601	600,330	775,536	282,160	775,536	5.0	9.0	9.0
31500 MAC Admin & Leasehold	1,271,729	738,788	1,556,915	889,729	1,556,915	18.0	14.0	18.0
31504 MAC CSBG Grant	814,134	892,469	1,147,174	984,045	951,137	0.0	12.0	12.0

(See explanations of all footnotes on the first page of this appendix.)

Appendix 2: Financial Schedules

SCHEDULE 3 - HISTORICAL EXPENDITURES *

<u>Department</u>	<u>FY 2000</u>	<u>FY 2001</u>	<u>FY 2002</u>	<u>FY 2002 **</u>	<u>FY 2003</u>	<u>FTE ***</u>		
	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>YTD Actual</u>	<u>Budget</u>	<u>FY'01</u>	<u>FY'02</u>	<u>FY'03</u>
31506 MAC Headstart CACFP	872,200	560,467	632,083	384,723	632,083	0.0	3.0	3.0
31508 MAC Headstart Child Care	0	128,906	215,514	48,592	215,514	0.0	0.0	0.0
31510 MAC Headstart Expansion	0	364,388	0	0	0	0.0	0.0	0.0
31502 MAC Headstart Grant	6,537,922	6,746,996	10,383,544	9,209,552	9,584,976	196.1	267.0	276.4
31503 MAC LIHEAP Grant	1,654,952	2,154,853	1,844,479	1,437,783	1,250,594	14.3	7.0	7.0
31501 MAC Local Programs	37,831	4,775	0	6,223	34,000	0.0	0.0	0.0
31509 MAC State Classroom	0	99,391	98,000	66,364	98,000	0.0	3.0	3.0
31505 MAC Summer Food Prog	1,079,649	536,933	639,769	279,554	639,769	0.0	12.0	12.0
31507 MAC Watt Ad Program	0	14,578	15,000	23,141	22,000	0.0	0.0	0.0
51137 Metro Information Systems	6,983,171	7,310,168	8,596,295	7,988,005	8,596,295	90.0	102.0	113.0
30101 Metro Major Drug Program	1,514,201	1,052,022	0	1,182,920	929,033	0.0	0.0	0.0
50122 Metro Self-Insured Liability	539,930	4,668,007	2,770,779	2,653,671	0	0.0	0.0	0.0
51138 MIS Technology Revolving	0	0	0	2,644,535	4,500,000	0.0	0.0	0.0
35132 MNPS Federal/State Grants	28,796,008	30,744,295	35,800,000	28,198,404	40,800,000	0.0	0.0	0.0
35158 MNPS School Lunchroom	22,179,106	22,182,962	24,202,569	22,826,457	25,592,310	0.0	0.0	0.0
51139 Motor Pool	9,699,021	8,413,616	10,140,729	7,839,298	0	47.8	41.0	41.0
31000 NCAC (All Funds)	10,044,094	9,044,766	9,669,393	10,084,232	9,127,244	54.0	62.0	62.0
51154 Office of Fleet Management	0	0	0	0	13,022,862	0.0	0.0	0.0
51140 Office Supply	1,257,639	1,309,507	0	14	0	2.0	0.0	0.0
30802 Parks Resale Inventory	1,276,324	1,299,005	0	959,938	0	0.0	0.0	0.0
30703 Planning TOP Grant	0	61,586	424,000	97,543	424,000	0.0	0.0	0.0
30147 Police Drug Enforcement	1,854,688	1,521,472	2,738,630	853,012	1,053,000	0.0	0.0	0.0
30150 Police Education Foundation	0	0	0	18,579	15,000	0.0	0.0	0.0
30149 Police Fed Drug Enforcement	0	649,945	263,009	151,309	494,000	0.0	0.0	0.0
30156 Police Federal Forfeitures	0	196,116	628,559	220,659	690,000	0.0	0.0	0.0
30155 Police Forfeitures	65,416	686,473	1,124,948	291,496	222,000	0.0	0.0	0.0
30148 Police Secondary Employment	1,615,345	2,310,156	2,574,460	2,538,785	3,137,900	0.0	0.0	0.0
34000 Port Authority	1,140,617	0	0	0	0	0.0	0.0	0.0
51151 Postal Service	863,217	810,685	914,113	854,762	908,429	6.0	6.0	6.0
34100 Public & Gov't Access TV	342,317	390,007	609,746	540,830	397,764	0.0	0.0	0.0
30508 Public Works Sidewalk	0	0	0	0	500,000	0.0	0.0	0.0
51153 Radio Shop	1,579,743	2,768,932	3,002,483	3,881,616	3,047,172	26.0	24.0	24.0
30004 Register's Computer	1,531	813,799	220,000	227,725	220,000	0.0	0.0	0.0
30507 Solid Waste Special Projects	444,865	888,197	352,046	618,216	352,011	0.0	0.0	0.0
60008 Sports Authority - CU	0	(2,869,549)	162,692	116,182	193,390	0.0	2.0	2.0
60156 State Fair	3,629,333	3,704,582	3,803,964	3,447,796	3,816,367	19.0	19.0	19.0
30016 LLEBG-01 Drug Court	0	0	0	0	0	0.0	0.0	24.0
30020 State Trial Court Drug Enf	169,659	313,884	0	251,856	302,400	0.0	0.0	1.0
30025 State Trial Court Drug Test	816	1,824	0	1,664	1,500	0.0	0.0	1.0
37100 Stormwater	0	0	701,064	790,351	13,572,000	0.0	0.0	42.0
51190 Surplus Property Auction	0	0	0	0	30,000	0.0	0.0	0.0
30403 Talking Library	15,277	136,722	0	16,788	16,400	0.0	0.0	0.0
51180 Treasury Management	0	886,715	744,694	614,122	762,484	0.0	10.0	11.0
32100 United Way Mobile Screen	50,988	215,897	195,870	142,505	0	0.0	0.0	0.0
30151 Victim Witness Protection	0	0	0	0	30,000	0.0	0.0	0.0
27312 W&S Debt Service	43,916,677	33,092,360	44,334,920	32,114,580	49,295,500	0.0	0.0	0.0
67331 W&S Operating	65,199,406	67,063,304	67,500,000	65,806,132	71,280,000	738.0	750.0	718.0
67332 W&S Operating Reserve	0	0	40,000	287,273	151,202	0.0	0.0	0.0
30501 Waste Management Ops	24,594,330	29,794,242	32,195,767	28,485,436	32,701,956	114.0	92.0	105.0
47335 Water/Sewer Ext & Rplcmnt	96,882,611	44,838,325	54,709,580	63,229,098	49,997,700	0.0	0.0	0.0

(See explanations of all footnotes on the first page of this appendix.)

Appendix 3: Glossary

The annual operating budget contains specialized and technical terminology. This glossary defines some of the more common and more important of these terms.

Account Code - The combination of a business unit and object account that classifies all revenues and expenditures within a fund.

Accrual Accounting - A basis of accounting in which revenues are recognized in the period in which they are earned and become measurable, and expenses are recognized in the period incurred instead of when cash is actually received or spent. In such a system, revenue earned in June but received on July 10 is recorded as being received June 30.

Active Position - A position that is budgeted and funded, whether filled or not.

Actual - Actual (as opposed to budgeted) revenues and expenditures for the fiscal year indicated.

Accounting System - The total set of records and procedures that are used to record, classify, and report information on financial status and operations.

Activity - An organizational process or system that converts inputs (money, staffing, technology, and other resources) into outputs (services and other things of value to customers, stakeholders, and citizens); the work performed by an organization to carry out a program for which it is responsible.

Adjusted Budget or Adjusted Final Budget - The final budget passed by the Council with detail adjusted by departments to show how they will operate within the fund-wide and department-wide numbers approved in that budget.

Agency - See **Department**.

Allot - To divide an appropriation into amounts that may be encumbered or expended during an allotment period.

Allotment - A part of an appropriation that may be encumbered or expended during an allotment period.

Allotment Period - A period of time less than one fiscal year in length during which an allotment is effective. Metro generally uses quarterly allotment periods, although some departments use monthly allotments as a management tool.

Annual Budget - A budget for a fiscal year.

Appraise - To estimate value, particularly of property. If the property is valued for purposes of taxation, the term "assess" means the same thing.

Appraisal Ratio - The ratio between the appraised value of property and its market value, or the appraised value as a percentage of the market value. A house appraised at \$80,000 with a current market value of \$100,000 has an appraisal ratio of 80%

(80,000/100,000). Using statistical techniques, the state recalculates appraisal ratios for the entire county every two years.

Appropriation - A legal authorization granted by the Council to make expenditures and to incur obligations for specific purposes. An appropriation is usually limited in amount and as to the time when it may be expended. Metro general fund appropriations lapse (expire) at the end of each fiscal year.

Appropriation Ordinance - An ordinance by which the budget appropriations are given legal effect, usually the budget ordinance.

Assess - To value property officially for the purpose of taxation.

Assessment - The portion of a property's appraised value that is taxed, determined by multiplying the appraised value of a property by its assessment rate. For example, a residence appraised at \$100,000 has an assessment of \$25,000 (25% x \$100,000).

Assessment rate - The constitutional percentage that is multiplied by the appraised value to determine the assessment (25% of the appraised value for residential property, 40% for commercial).

Available (Undesignated) Fund Balance - The funds remaining from the prior fiscal year that are available for appropriation and expenditure in the current year.

Authorized Positions - Number of positions authorized in the final budget. This is not a formal part of the budget ordinance, but an implicit management tool to control salary expenditures. Some agencies and elected offices are subject to legal constraints on the numbers of authorized and filled positions.

Baseline Budget - An estimate of the funding required to continue existing programs at the currently-budgeted levels of service from one fiscal year to the next. It includes various adjustments made to the prior year's budget as appropriate for salary increments, pay plan, longevity, inflation, etc.

BL2002-1073 and 2002-1074 - The substitute budget and tax levy ordinances (respectively) enacting the FY 2003 budget.

Bond - A written promise to pay a specified sum of money (the face value or principal amount) at a specified date or dates in the future (the maturity date) together with periodic interest at a specified rate. Metro issues (sells) bonds as one way to finance capital projects.

Bond, General Obligation - A bond that is secured by the full faith, credit, and taxing power of the city.

Bond, Revenue - A bond that is paid from the earnings of an enterprise fund.

Appendix 3: Glossary

Bonded Debt - That portion of indebtedness represented by outstanding bonds.

Budget - A plan of financial operation containing an estimate of proposed expenditures for a given period (usually a fiscal year) and the proposed means of financing them. Since the budget process includes many "budgets", it is necessary to specify whether the budget being discussed is projected, recommended, final (approved by the Council), or current.

Budgetary Basis - This refers to the basis of accounting used to estimate financing sources and uses in the budget. This generally takes one of three forms: GAAP, cash, or modified accrual.

Budget Calendar - The schedule that is followed in preparing, adopting, and administering a budget.

Budgetary Control - The control or management of an organization in accordance with an approved budget for the purpose of keeping expenditures within the limitations of available appropriations and available revenue.

Budgetary Fund - Any of the primary tax-supported funds:

- GSD General Fund (10101),
- USD General Fund (18301),
- GSD Debt Service Fund (20115),
- USD Debt Service Fund (28315),
- GSD Schools Operating Fund (35131), and
- Schools Debt Service Fund (25104).

The sum of their expenditures, less transfers between them, is usually cited as the total size of the budget.

Budget Message - The Mayor's message generally explaining the budget, describing its important features, outlining proposed financial policies, and explaining the reason for significant budgetary changes. This may take the form of a letter, speech, or presentation.

Budget Ordinance - The legal document that sets the annual operating budget for a fiscal year.

Budgeted Positions - The number of full- and part-time positions funded in June, plus the number of seasonal positions funded at any time in the fiscal year.

Budget Projection - A projection of revenues and/or expenditures for the coming fiscal year(s).

Business Unit - Generally, an eight-digit code that describes an organizational, programmatic, or service unit within a department and fund.

CAFR (Comprehensive Annual Financial Report) - The audited annual financial report of the government, showing financial position and results of operations for the fiscal year, along with schedules detailing other financial matters. The CAFR is prepared in accordance

with governmental GAAP, so it is not strictly comparable to the budget ordinance.

Capital Budget - A plan of proposed capital outlays and the means of financing them. Metro's Capital Improvements Budget (CIB) is compiled by the Finance Department and Planning Commission, and approved by the Mayor and Council. It is only a planning document and does not authorize expenditures on its own.

Capital Improvements - Expenditures that are related to the acquisition, expansion, or rehabilitation of an element of the physical plant of the government; sometimes referred to as infrastructure.

Capital Outlays - Expenditures for the acquisition of capital assets such as heavy equipment, machinery, buildings, etc.

Capital Spending Plan - The annual process of selecting and funding a package of specific capital projects to be authorized by the Council.

Capital Program - A plan for capital expenditures to be incurred each year over a fixed period of years to meet capital needs arising from the long-term work program or otherwise. It sets forth each project or other contemplated expenditure in which the government is to have a part and specifies the full resources estimated to be available to finance the projected expenditures.

Certified Tax Rate - The property tax rate which, after a reappraisal, creates total current property tax revenues equal to those of the previous year's receipts plus normal growth. Reappraisals cannot by themselves increase Metro's revenues. So, for years in which a reappraisal is implemented, the certified rate forms a basis for gauging the amount of any tax increases. This assures that tax rate increases are not hidden within post-reappraisal tax rates, but will be known to the public. The certified rate is calculated using state forms and guidelines, and is approved by the state Board of Equalization and the Council.

CBER - The University of Tennessee's Center for Business and Economic Research, which has assisted the Department of Finance in forecasting certain revenues for the budget.

CBO - The federal Congressional Budget Office.

Class Code - A code number assigned to positions within the city's classification and compensation plan.

Constant or Real Dollars - The presentation of dollar amounts adjusted for inflation to reflect the real purchasing power of money as compared to a certain past point in time.

Contingency Account - Funds set apart to provide for unforeseen expenditures or for anticipated purposes of uncertain amounts.

Appendix 3: Glossary

Contingency for State, Federal, or Other Reimbursable Program Funds – An account in the budget ordinance that allows transfer of new, unbudgeted grant and other reimbursable funds into General Fund departments' budgets without separate Council for appropriation. It is budgeted in expenditure account 01101299.590000 and offset by estimated revenue in revenue object Account 406100.

Continuation Budget - A budget at a level of funding required to maintain current service levels during the coming year.

Cost Allocation Plan - A plan that estimates indirect costs of the government that are properly chargeable to grants or other program costs. The document is coordinated by the Finance Department.

Current Year - The fiscal year in progress.

Debt Service - (1) Repayment of principal and interest on outstanding debt. (2) The amount of money required for such repayments.

Debt Service Fund - A fund established to account for the accumulation of resources for, and the payment of, debt service.

Deficit - (1) The excess of the liabilities of a fund over its assets. (2) The excess of expenditures over revenues (or, in for proprietary funds, the excess of expense over income during) during a fiscal period.

Department - The highest organizational and administrative unit with overall management responsibility for goals, objectives, divisions, operations, programs, and activities within a functional area. The word generally includes boards, commissions, agencies, and elective offices.

Encumbrances - The commitment of appropriated funds to an unperformed contract for goods or services. It is an estimate of the expenditures that will result when the contracts are completed.

Enterprise Fund - A fund established to account for a business-like operation in which services are provided to non-Metro customers for a fee. Such fees or user charges cover most or all costs of the fund. Examples include the Convention Center Fund and the Farmers' Market Fund. See also **internal service fund**.

Estimated Revenue - The amount of revenue that is projected to be collected during the fiscal year.

Expenditures - Decreases in net financial resources. Expenditures include current operating expenses that require the current or future use of net current assets, debt service, and capital outlays. This term designates the cost of goods delivered or services rendered, whether paid or unpaid, including expenses, provision for debt retirement not reported as a liability of the fund from which retired, and capital outlays.

FASTNET (Financial and Administrative Shared Teleprocessing Network) - The government's integrated financial and administrative computer system. Fastnet encompasses most budgeting, accounting, purchasing, payroll, human resources, and benefit activities for Metro. The process of converting the Schools' systems to Fastnet began in FY 2002 and continues in FY 2003.

Final Budget - The budget appropriations approved by the Council, usually based on:

- The Mayor's recommended budget, or
- A substitute budget containing changes to the Mayor's budget, and/or
- Amendments to one of the above.

Fiscal Year - A twelve-month period of time to which the budget applies and at the end of which a governmental unit determines its financial position and the results of its operations. The Metro and state fiscal years begin July 1 and end June 30; the federal fiscal year runs October 1 to September 30.

Four Percent Reserve Fund - see **general fund reserve fund**.

Fringe Benefits - Benefits to employees paid by Metro in addition to salaries, including Social Security (FICA), pension, life insurance, health insurance, workers compensation, and unemployment compensation. Benefits costs for active employees are included in the departments' operating budgets, while other benefits in the general funds are grouped in the Employee Benefit accounts.

Full-Time Equivalent (FTE) - A measure of effective authorized positions, indicating the percentage of time a position or group of positions is funded. For an individual position, 1.00 FTE is usually equal to 2,080 hours of work per year. FTE takes into account the number of hours per week and portion of the year the position is funded. $FTE = (\text{hours worked per week} / 40) \times (\text{months funded} / 12)$. A year-around full-time position has an FTE of 1.00. A full-time position funded for 6 months (1/2 year) has an FTE of 0.5, as does a 20-hour-per-week year-around position.

Function - A group of Metro departments that performs similar activities or delivers like services (e.g., the Law Enforcement function includes the Sheriff and Police Departments).

Fund - A set of interrelated accounts to record revenues and expenditures associated with a specific purpose. A fund has its own revenues, expenditures, assets, liabilities, and equity (fund balance). In Metro, revenues and appropriations cannot be transferred between funds during the fiscal year.

Appendix 3: Glossary

Fund Balance - A term used to express the equity (assets minus liabilities) of governmental fund types and trust funds. A fund balance is the excess of cumulative revenues and other sources of funds over cumulative expenditures and other uses of funds.

GAAP (Generally Accepted Accounting Principles) - Nationally-recognized uniform principles, standards, and guidelines for financial accounting and reporting, governing the form and content of many financial statements of an entity. GAAP encompasses the conventions, rules, and procedures that define accepted accounting principles at a particular time, including both broad guidelines and detailed practices and procedures. Governmental GAAP is determined by the Governmental Accounting Standards Board (GASB) and, to a lesser extent, by the Financial Accounting Standards Board (FASB), the American Institute of Certified Public Accountants, and other professional organizations.

GAGAS (Generally Accepted Governmental Auditing Standards) - Standards for conducting governmental audits as determined by the latest revision of the booklet *Government Auditing Standards* (the "yellow book") published by the Comptroller General of the United States through the GAO.

GAO - The federal General Accounting Office.

GASB (Governmental Accounting Standards Board) - The oversight body that establishes governmental GAAP, equivalent to the private-sector FASB.

General Fund - The general operating funds are used to account for all resources except those required to be accounted for in another fund. Metro has separate general funds for the General Services District and the Urban Services District.

General Fund Reserve Fund (Four Percent Reserve Fund) - A capital projects fund for relatively small or short-lived capital expenditures. Four percent of the gross original GSD general fund revenue is deposited into this fund. These funds are appropriated by resolution in the capital spending plan for the purchase of equipment or repairs for any department funded by the GSD General Fund.

Goal - A statement of broad purpose, intent, or direction toward achievement of desired social or organizational outcomes, usually general and timeless (not concerned with a specific achievement in a specific time period).

Governmental Fund - A fund used to account for the acquisition, use and balances of expendable financial resources and the related current liabilities -- except those accounted for in proprietary funds and fiduciary funds. Governmental funds include general, special revenue, debt service, and capital projects funds.

Grant - A contribution by a government or other organization, generally to support a particular program or activity. Any receipts from any state or federal agency and certain non-profit organizations are considered grants unless specifically excluded by the Division of Accounts.

Grant Match - Costs or in-kind services required to match grantors' shares of grant program costs.

GSD (General Services District) - All of Davidson County. See also **Services Districts**.

Holiday Bonus - See **Longevity**.

Impoundments - Executive decisions not to spend (obligate or expend) monies budgeted and appropriated by the Council. There are two types of impoundments.

- **Administrative impoundments** are simple unallotments of funds; the funds remain in the department's appropriation but are not available for expenditure.
- **Charter Impoundments** are actual reductions of budget appropriations in accordance with §6.09 of the Charter.

Independent Audit - An audit conducted by auditors who are independent of the government. The annual audit is conducted by one or more public accounting (CPA) firms.

Indirect Costs - Indirect costs are those (a) incurred for a common or joint purpose benefiting more than one cost objective, and (b) not readily assignable to the cost objectives specifically benefited.

Infrastructure - The basic installations and facilities necessary for the continuance and growth of the city, such as roads, schools, transportation, utility, and similar systems.

Internal Service Fund - A fund established to finance and account for goods and services furnished by one department to another department on a cost reimbursement basis so that the original fund capital remains intact. Examples include the Motor Pool, Information Systems, and the Office Supply Storeroom.

Lapse - The automatic termination of an appropriation. Except for indeterminate or continuing appropriations, or as otherwise provided by law, any unexpended balance of an appropriation lapses and the authority to spend ends at the end of the fiscal year.

Levy - In reference to the budget as a whole, either the total amount of taxes due, or (sometimes) the tax rate. In reference to a specific piece of property, the amount of tax due on that property.

Appendix 3: Glossary

Liability - Debt or other legal obligations arising out of transactions in the past which must be liquidated, renewed or refunded at some future date. The term does not include encumbrances.

Line-Item Budget - A budget that is presented entirely or primarily based on objects of expenditure. The Metro budget ordinance and supporting detail are prepared on a line-item basis.

Longevity - Monetary payments to Metro employees who have been in the employment of Metro for a minimum of five years. These payments range from a minimum of \$110 after five years of service to a maximum of \$935 for twenty or more years.

Long-Term Debt - Debt that matures more than one year after it is issued.

Mayor's Recommended Budget - The budget proposed to the Council by the Mayor.

Measures - Statistical or workload data that quantifies the activities, outputs, or outcomes of program activities and expenditures.

Modified Accrual Basis - The basis of accounting in which revenues are recognized when they become both measurable and available to finance expenditures of the current period, and expenditures are recognized when incurred, i.e., when the related fund liability is incurred except for:

- inventories of materials and supplies which may be considered expenditures either when purchased or used;
- prepaid insurance and similar items which need not be reported;
- accumulated unpaid vacation, sick pay, and other employee benefit amounts which need not be recognized in the current period, but for which larger-than-normal accumulations must be disclosed in the notes to the financial statements;
- interest on special assessment indebtedness which may be recorded when due rather than accrued, if approximately offset by interest earnings on special assessment levies; and
- principal and interest on long-term debt which are generally recognized when due.

All governmental funds and expendable trust funds are accounted for using modified accrual accounting; internal service and enterprise funds utilize full accrual accounting similar to that found in private sector businesses. The CAFR has more information on this subject and its use in Metro.

MSA (Metropolitan Statistical Area) - A group of relatively freestanding but socially and economically linked metropolitan area counties, usually as a central city surrounded by non-metropolitan counties. The Nashville MSA includes Davidson, Cheatham, Dickson,

Robertson, Rutherford, Sumner, Williamson, and Wilson Counties.

Object Account - A code that describes a specific expenditure or revenue item.

Objective - A desired specific output-oriented accomplishment that can be achieved within a given time frame. Its achievement advances both the activity and organization toward a corresponding goal.

OMB - Office of Management and Budget, a unit of the Metro Department of Finance. When modified by the word "federal", a unit of the executive branch of the United States government.

OMB Circular A-87 - The federal OMB circular that describes allowable and unallowable costs for calculation of federal grant costs.

OMB Circular A-128 - The federal OMB circular that describes the procedures for audits of grants under the Single Audit Act.

Open position - See **Vacant position**.

Operating Budget - A plan of current expenditures and the proposed means of financing them. The annual operating budget is the primary means to control most of the financing, spending, and service delivery activities of a government. The use of annual operating budgets is required by §6.01 of the Charter.

Ordinance - Legislation that is approved on three readings by the Council and signed by the Mayor.

Original revenues - The revenues from which 4% is transferred to the General Fund Reserve Fund (Four Percent Reserve Fund). This includes all revenues to the GSD General Fund except transfers, interdepartmental payments and receipts, federal and state financial assistance (except Medicaid and Medicare payments), and compensation for loss, sale, or damage to property.

Overdraft - The amount by which requisitions, purchase orders, or audited vouchers (i.e., expenditures and encumbrances) exceed the current allotment to which they are chargeable. This creates a negative balance in the unencumbered allotments.

Part-time Employee - For the purpose of budgeting, a part-time employee is any employee who regularly works less than 40 hours per week. This interpretation differs from that used by the Employee Benefit Board (less than 20 hours per week) or the Personnel Department (less than 32 hours).

Pay Plan - A schedule of each classification used by the Civil Service Commission, along with the pay grades, rates, ranges, and longevity-based steps for each class.

Appendix 3: Glossary

Performance Budget - A budget that focuses on activities rather than line items. Expenditures are related to workload and performance measures to assess the efficiency of services, and budget decisions incorporate measurable performance of activities and work programs.

A performance budget may also incorporate other bases of expenditure classifications, such as character and object class, but these are given a subordinate status to activity performance.

Performance Indicators - Specific quantitative measures of a division's, program's, or activity's work performed or results obtained toward meeting an objective. They measure demand, workload, efficiency, effectiveness, quality, achievement, or outcomes.

Position - A tracking unit representing the authority to hire an employee. May be full-time (funded all day every workday), part-time (funded less than all day every workday), or seasonal (full- or part-time for only a portion of the year, with that portion recurring year after year).

Position Headcount - The number of authorized positions funded by a budget. As used in Metro budgeting, this is the sum of positions that are:

- Full-time and funded in June, plus
- Part-time and funded in June, plus
- Seasonal, regardless of months funded.

Prior Year - The fiscal year immediately preceding the current year.

Prior-Year Encumbrances - Obligations from previous fiscal years in the form of purchase orders, contracts or salary commitments.

Program - A group of related activities performed by one or more organization units for the purpose of accomplishing a function for which the city is responsible.

Program Budget - A budget where expenditures are based primarily on programs of work related to the goals and objectives of an organization, and secondarily on character and object.

Property Tax - An ad valorem (value-based) tax levied on real and personal property according to the property's assessed valuation and the tax rate.

Reappraisal - A county-wide revaluation of real property based on current market values. See **Certified Tax Rate**.

Reserve - An account used to indicate that a portion of a fund's assets are legally restricted for a specific purpose and is, therefore, not available for further appropriation or expenditure.

Results Matter - A Metro-wide initiative to create and support both managerial systems (budgeting, performance evaluation, etc.) and an organizational culture focused on the results delivered to customers. This system, known as "managing for results," will enable Metro government to talk about the results it delivers, the products it produces to achieve those results, and the cost of delivering those results.

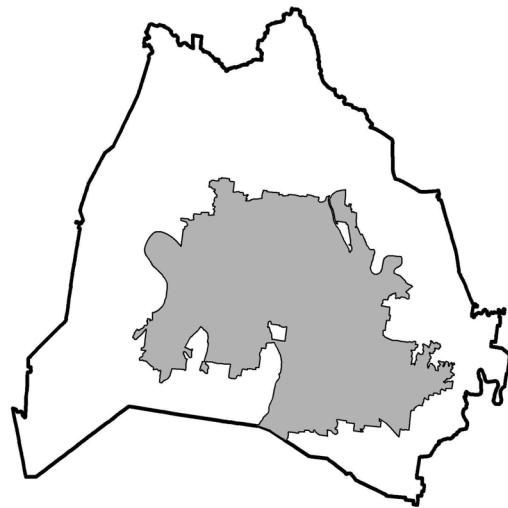
Revenue - Funds that the government receives as income to support expenditures.

Revenue Code - A numerical code used to break down revenues into definable areas such as taxes, licenses, user fees, etc.

Revenue, Nonrecurring - Revenues that are not expected to repeat over time, and generally should not be used to support ongoing expenditures.

Satellite Cities - The seven smaller cities and towns totally or partly in Davidson County that were incorporated prior to Metro being formed in 1963. They include Goodlettsville, Ridgeway, Lakewood, Berry Hill, Oak Hill, Forest Hills, and Belle Meade. These smaller cities receive some Metro county-wide GSD services, but also provide their own city services. Their citizens pay the GSD property tax rate plus any rate set by the satellite city. The Metro budget presented in this book does not include any budgets of the satellite cities themselves.

Services Districts - The two districts established by state law and the Charter for budgeting and administering services within the Metro Government. The General Services District (GSD) is all of Davidson County. The Urban Services District (USD) is the former City of Nashville plus annexed areas within the GSD, which receives more services in return for paying a higher property tax rate. In the map below, the USD is the shaded area within the GSD.



Appendix 3: Glossary

Single Audit Act - The federal law requiring a comprehensive government-wide audit of all federal financial assistance. In Metro, this is performed as an integral part of the annual independent audit.

Special Revenue Fund - A fund used to account for the proceeds of specific revenue sources (other than special assessments, expendable trusts, or for major capital projects) that are legally restricted to expenditure for specified purposes. Examples are the Schools General Purpose Fund (35131) and the General Fund Four Percent Reserve Fund (30003).

Stakeholder - Any person or entity that has an interest in the activities or objectives of an organization, including such groups as citizens, customers, suppliers, and regulators.

Structural Balance - The situation in which recurring revenues are sufficient to finance expected expenditures for the foreseeable future.

Subledger - An optional additional level of detail for account codes. It is typically used to identify a revenue source or the fund number of an interfund transfer. For example, the number of the resolution that approved a grant might be entered as the subledger for the grant revenue account code.

Subsidiary - An optional additional level of detail for account codes. It is used to add more detailed information below the object account level.

Supplemental Appropriation - A resolution appropriating funds (budget authority) above and beyond previously-approved levels.

Target Budget - A budget built by adjusting detailed budget items to a departmental total, instead of building the total budget by adding together detailed line-item projections.

Tax Levy - The total tax dollars assessed on property, calculated by multiplying the tax rate per one hundred dollars by the tax base. The term can also refer to the tax rate itself.

TCA - Tennessee Code Annotated; state law.

Transfer, Budget - A transfer of an unused portion of an appropriation to another purpose or activity within a department's budget.

Transfer, Operating - All interfund transfers other than residual equity transfers (which are nonrecurring or nonroutine transfers of equity between funds), quasi-external transactions, reimbursements, loans, or advances. The typical operating transfer is a legally authorized transfer from a fund receiving revenue to another fund through which the resources are to be expended. The budget treats this as if it were an expenditure of the first fund and revenue to the second.

Unencumbered Allotment - also **unencumbered balance**. That portion of an allotment not yet expended or encumbered. The focus of budgetary control, as §6.08 of the Charter provides that, "... no expenditure shall be made or encumbrance created, but in pursuance of an allotment, and within the otherwise unencumbered balance of such allotment."

Unencumbered Appropriation - That portion of an appropriation not yet expended or encumbered.

Unexpended Allotment - That portion of an allotment not yet expended.

Unexpended Appropriation - That portion of an appropriation not yet expended.

Unreserved Fund Balance - The portion of a fund's balance that is not restricted for a specific purpose and is available for general appropriation.

USD (Urban Services District) - The former City of Nashville plus annexed areas, which receive more services in compensation for paying a higher property tax rate. See also **Services Districts**.

Vacant Position - A position which is active (available and funded) but unoccupied.

Appendix 4: The Law and the Budget

Many of the government's financial affairs are ruled by the Metropolitan Charter and other laws and resolutions. Budgetary- and finance-related sections of the charter are reproduced below, beginning with Article 6 and then listing others in numerical order. Other sections of the Charter that deal with specific departments may delegate finance-related powers and responsibilities to those other departments. Text in *italics* is used to summarize certain long sections.

METROPOLITAN CHARTER ARTICLE 6. THE BUDGETS AND FINANCIAL MATTERS

Section 6.01. Fiscal Year. -- The fiscal year of the metropolitan government shall begin on the 1st day of July of each year and shall end on the 30th day of June next following. Said fiscal year shall constitute the budget year and the year for financial accounting and reporting of each and every office, department, institution, activity and agency of the metropolitan government; but the aforesaid provision shall be in addition to, and not in lieu of, any accounting and reporting required of any official or agency by state or federal laws.

Section 6.02. Preparation of Annual Operating Budget. -- The director of finance shall obtain from all officers, departments, boards, commissions and other agencies for which appropriations are made by the metropolitan government, or which collect revenues for such government, such information as shall be necessary for him to compile the annual operating budget; and it shall be the duty of all such officers, departments, boards, commissions and agencies to furnish the director such information as he may require at such time or times and in such form as the director may prescribe.

Not later than three months prior to the end of each fiscal year said director shall distribute to each of the agencies identified in the preceding paragraph all forms necessary for the preparation of the operating budget for the succeeding fiscal year. Such forms shall be returned to the director with the information desired not later than two months prior to the end of the current fiscal year.

On the basis of the information so received and otherwise secured by him, said director shall prepare and transmit to the mayor a proposed operating budget for the next fiscal year of the kind and scope set forth in section 6.03 hereof. In preparing the proposed budget the director may revise, as he may deem necessary, the estimates or requests made by the various officers, departments, boards, commissions and agencies, but any such agency shall be entitled to a hearing before the director with reference to any contemplated changes in its budget requests or estimates.

Section 6.03. Scope of the Annual Operating Budget. -- Section I of the annual operating budget shall apply only to the general services district and shall deal with those services and functions appertaining to the general services district as set out by this charter, or by ordinance of the council.

Section II of the annual operating budget shall apply only to the urban services district and shall deal with those services and functions appertaining to such urban services district as set out in this charter, or by ordinance of the council.

Each of the above described sections of the annual operating budget shall contain with respect to each of the operating funds of the metropolitan government to which they are applicable:

(a) An estimate of the unencumbered fund balance or deficit at the beginning of the ensuing fiscal year, and the amount of any reserves for designated purposes or activities includable in the operating budget.

(b) A reasonable estimate of revenues to be received during the ensuing year, classified according to source; but the estimated revenues from current and from delinquent property taxes shall not exceed the percentage of the total receivable from each such source collected during the last completed fiscal year; or the current fiscal year.

(c) Proposed expenditures for each organizational unit and activity in accordance with the established classification of accounts, including those capital outlays which are to be financed from the revenues of the ensuing year, and including all debt service requirements in full for such fiscal year payable from such fund.

In no event shall the total proposed expenditures from any fund exceed the total anticipated revenues plus the estimated unappropriated surplus, or fund balance, and applicable reserves and less any estimated deficit at the end of the current fiscal year.

Section 6.04. Review and Revision of Operating Budget by Mayor. Submission to Council. Budget as Public Record. Distribution of Copies. -- The mayor shall review the operating budget submitted to him by the director of finance, and may make any revisions in such budget as he may deem necessary or desirable, before it is submitted to the council for consideration.

Not later than May 25th the mayor shall submit to the metropolitan council the operating budget as approved by him in the form and with the contents specified in section 6.03 hereof, together with a message explaining such budget, describing its important features, and outlining the proposed financial policies of the metropolitan government for the ensuing fiscal year and setting forth the reasons for any significant changes in policy or budgetary allocations.

Appendix 4: The Law and the Budget

The mayor shall promptly cause copies of the budget and budget message to be prepared for distribution to interested persons, and a summary of the budget shall be published in each of the daily newspapers in the area of the metropolitan government. The operating budget, as well as the capital improvements budget hereinafter provided for, the budget message, and all supporting schedules shall be public records in the office of the metropolitan clerk and shall be open to public inspection.

Section 6.05. Hearings by Council. -- After the council shall have passed the budget ordinance on first reading it shall hold hearings on the proposed operating budget, as well as on the capital improvements budget as provided in section 6.13 hereof, but the hearing on the capital improvements budget shall be heard prior to those on the proposed operating budget, and the hearings on either budget may be adjourned from time to time. Budget hearings shall be advertised in a daily newspaper of general circulation published in the area of the metropolitan government at least seven days prior to the date or dates set for the beginning of such public hearings.

Section 6.06. Action by Council on Operating Budget. -- After the conclusion of the public hearings, the council may amend the operating budget proposed by the mayor except that the budget as finally amended and adopted must provide for all expenditures required by law or by other provisions of this charter and for all debt service requirements for the ensuing fiscal year as certified by the director of finance. Neither shall the council alter the estimates of receipts or other fund availability included in the budget document except to correct errors and omissions, in which event a full explanation shall be spread on the minutes of the council. In no event shall the total appropriations from any fund exceed the estimated fund balance, reserves, and revenues, constituting the fund availability of such fund.

The council shall finally adopt an operating budget for the ensuing fiscal year not later than the 30th day of June, and it shall be effective for the fiscal year beginning on the following July 1st. Such adoption shall take the form of an ordinance setting out the estimated revenues in detail by source and making appropriations according to fund and by organizational unit, purpose or activity as set out in the budget document. If the council shall fail to adopt a budget prior to the beginning of any fiscal year, it shall be conclusively presumed to have adopted the budget as submitted by the mayor.

A copy of the adopted budget, certified by the metropolitan clerk, shall be filed in the office of the director of finance.

The amount set out in the adopted operating budget for each organizational unit, purpose or activity shall constitute the annual appropriation for such item, and no expenditure shall be made or encumbrance created in excess of the otherwise unencumbered

balance of the appropriation, or allotment thereof, to which it is chargeable. This shall not preclude the impoundment of funds or additional appropriations as provided herein.

Section 6.07. Property Tax Levies. -- The council shall levy an annual tax on real and personal property and merchant's ad valorem in the general services district, and the tax levy ordinance shall be the next order of business of the council after the adoption of the operating budget. The tax rate set by such ordinance shall be such that a reasonable estimate of revenues from such levy shall at least be sufficient, together with other anticipated revenues, fund balances, and applicable reserves, to equal the total amount appropriated and to provide in addition, a reasonable amount of working capital for each of the several funds.

After the council has approved the annual operating budget of the urban services district, said council shall determine and declare the amount of revenue which must be produced from a tax levy upon the real and personal property and merchants' ad valorem within the urban services district. The urban council shall thereupon convene and it shall have a mandatory obligation by resolution to levy a property tax adequate with other available funds to finance the budget for urban services, as determined by the council, subject, however, to the requirements of section 1.04 of this Charter with respect to the tax on property in the newly annexed areas.

Section 6.08. Allotments of Appropriations. -- All appropriations contained in the current operating budget shall be allotted by the director of finance on a quarterly basis, and it shall be his duty to make such allotments promptly at the beginning of each quarter of the fiscal year. Such allotments shall be based upon estimated needs, and in the determination of such need the director of finance may require all spending agencies to submit allotments requests on such forms as he may prescribe. Such allotments shall constitute authorizations for expenditure or encumbrance created, but in pursuance of an allotment, and within the otherwise unencumbered balance of such allotment.

Section 6.09. Impoundment of Funds. -- Upon certification of the director of finance that the revenues or other resources actually realized with respect to any fund are less than was anticipated and are insufficient to meet the amounts appropriated from such fund, it shall be the duty of the mayor to impound such appropriations as may be necessary to prevent deficit operation.

Section 6.10. Additional Appropriations. -- The metropolitan council may make appropriations in addition to those contained in the current operating budget, at any regular or special meeting called for such purpose, but any such additional appropriation may be made only from an existing unappropriated surplus in the fund to which it applies.

Appendix 4: The Law and the Budget

Section 6.11. Transfer of Appropriations. -- On request of any department head, and with his consent, the mayor may transfer the unencumbered balance of any appropriation, or any portion thereof, for any purpose or activity to the appropriation for any other purpose or activity within the same department, but the same shall not be available for encumbrance or expenditure until it shall have been allotted by the director of finance.

At the request of the mayor, but only at the end of any quarter of the fiscal year, the council may by resolution approved by a majority of the membership of the council transfer the unencumbered balance of any appropriation, or any portion thereof, to another appropriation with the same section of the budget and within the same fund. However, the council shall not make transfers of appropriations at any time between the general services district and the urban services district, or transfer moneys from any operating fund to another fund. Provided, however, that this stipulation shall not apply to the discharge of obligations existing between governmental agencies financed from one fund, and those financed through another fund, nor to the transfer of moneys from operating funds to agency or trust funds covering collections to be expended through such agency or trust funds, nor to the transfer of the unappropriated surplus in bond funds to the debt service funds set up to retire such bond, nor to such other transfers between funds as may be authorized by law.

Section 6.12. Lapse of Appropriations. -- All unencumbered balances of appropriations in the current operating budget at the end of the fiscal year shall lapse into the unappropriated surplus or reserves of the fund or funds from which such appropriations were made.

Section 6.13. Capital Improvements Budget. -- The director of finance shall obtain annually from all officers, departments, boards and commissions and other agencies requesting funds from the metropolitan government for capital improvements, such information as the planning commission shall require to enable it to prepare the capital improvements budget. This data shall be delivered to the planning commission not later than four months prior to the end of the fiscal year. The capital improvements budget shall include a program of proposed capital expenditures for the ensuing fiscal year and the next five fiscal years thereafter, accompanied by the report and recommendations of the metropolitan planning commission with respect to the program. Section I of the capital improvements budget shall present proposed general services district projects. Section II shall present proposed urban services district projects. The mayor shall submit the capital improvements budget to the council not later than May 15th and shall recommend those projects to be undertaken during the ensuing fiscal year and the method of financing them, noting the impact on the debt structure of the metropolitan government and shall include in the appropriate current operating

budget any projects to be financed from current revenues for the ensuing fiscal year.

The council shall have power to accept, with or without amendment, or reject, the proposed program and proposed means of financing. The council shall not authorize an expenditure for the construction of any building, structure, work or improvement, unless the appropriation for such project is included in its capital improvements budget, except to meet a public emergency threatening the lives, health or property of the inhabitants, when passed by two-thirds vote of the membership of the council. The capital improvement budget must be acted upon finally by the council not later than the 15th day of June following its submission.

The mayor may submit amendments to the capital improvements budget at any time during the year, accompanied by the recommendation thereon of the planning commission, which amendments shall become effective when adopted by a two-thirds vote of the membership of the council.

Section 6.14. General Fund Reserve. -- From all original moneys collected during any year, before making a budget ordinance, there shall be deducted four (4%) percent of the gross amount of the general fund revenue of the general services district, which sum shall be placed in an account to be known as the general fund reserve and shall be kept separate and apart from other funds of the metropolitan government.

The mayor and council may by resolution make appropriations from said funds for the purchase of equipment for any department of the metropolitan government or for repairs to any building owned by any department of the metropolitan government; provided, however, that no appropriations shall be made from this fund to any department not deriving its operating funds from the general fund budget.

From all moneys collected during any year, and after making provisions for the four (4%) percent of the gross amount of the general fund revenue that shall establish the general fund reserve of the metropolitan government, there shall be next provided a sufficient amount, not to be less than fifty thousand (\$50,000) dollars, to be placed in and constituted the metropolitan government advance planning and research fund for the use of the metropolitan planning commission of the metropolitan government in the preparation, in advance, of plans for capital projects, and for the making of such studies and the doing of such research as is by the metropolitan planning commission deemed necessary in the performance of the duties and responsibilities given it by the Metropolitan Charter and general law. No expenditures shall be made from said fund except by resolution of the metropolitan planning commission, and in no case shall expenditures be made therefrom for the payment of budgetary items or matters not concerned with research and advance planning. The resolution of the metropolitan planning commis-

Appendix 4: The Law and the Budget

sion as to capital projects shall precisely define the projects concerned and amounts expended in the planning of such projects shall be provided for in the financing of construction of same and, upon the commencement of construction, the metropolitan government advance planning and research fund shall be repaid those sums and moneys expended from it in the advanced planning of such project. From all moneys collected during any year, and after the making of provision for the four (4%) percent of the gross amount of the metropolitan government's general fund revenue flowing into the general fund reserve of the metropolitan government, there shall next be provided a sufficient amount, as of the first day of each fiscal year, to bring the unencumbered balance on hand in the metropolitan government advance planning and research fund created herein to the minimum sum of fifty thousand (\$50,000) dollars.

By ordinance, the council may create a contingent reserve fund not to exceed four (4%) percent of the general fund revenue of the urban services district. The mayor and council may by resolution make appropriations from said fund for the purchase of equipment for any department of the metropolitan government or for repairs to any building owned by any department of the metropolitan government which equipment or buildings are used primarily for the furnishing of services herein defined as urban services; provided, however, that no appropriations shall be made from this fund to any department not deriving its operating funds from the general fund of the urban services district current operating budget.

Section 6.15. Post Audit. -- The council shall provide annually for an independent audit of the accounts and other evidences of financial transactions of the metropolitan government and of its every department, office and agency. The audit shall be made by an accountant or an accounting firm, the members of which have no personal interest, direct or indirect, in the fiscal affairs of the metropolitan government or of any to its departments, offices, or agencies. The designated accountant shall be a certified public accountant, or, if an accounting firm is employed, the members thereof shall be so certified and thoroughly qualified by training and experience in governmental accounting to perform the audit.

The independent audit shall be made by a firm chosen by a three member audit board. This board shall consist of the presiding officer of the council, the chairman of the finance committee of the council, and the chairman of the metropolitan board of education.

The audit may be conducted on a quarterly or continuing basis and the final report of the annual audit shall be completed as soon as practicable after the close of the fiscal year, and in no event later than four months after the close of the fiscal year. The audit report shall be available to the public and to the press.

The council may at any time order an examination or special audit of any department, office or agency of the government.

ARTICLE 5 - METROPOLITAN COUNTY MAYOR & VICE-MAYOR

Section 5.04. Mayor's veto power; veto of items in appropriations and budget. ... The mayor, while approving other portions of an ordinance, may reduce or disapprove the sum of money appropriated by any one or more items, or parts of items, in any ordinance appropriating money, except for debt service, employee benefits, or independent audits, such power to be exercised with return of the ordinance to the council within the time prescribed for disapproval of ordinances generally, accompanied by written explanation of the reasons for disapproval or reduction. The one or more items or parts of items disapproved or reduced shall be void to the extent that they have been disapproved or reduced unless any such item or parts of items so disapproved or reduced shall be restored to the ordinance in the original amount and become effective by adoption of the council according to the rules and limitations prescribed for the passage of other ordinances over the mayor's veto.

ARTICLE 7 - BOND ISSUES

Overview - Bond Issues -- *Although bond issues affect the budget through the debt service fund budgets, they are not directly involved in the budgeting process. Without reproducing the Article, the more significant sections are:*

- 7.01. Bonds authorized by metropolitan council; purposes of issue.
- 7.04. General tax bonds and urban tax bonds.
- 7.05. When bond referendum not required; notice of issue.
- 7.07. Issuance of bonds under general law.
- 7.08. Limitations on urban bonds.
- 7.09. Amount and purpose; obligations; form issuance.
- 7.10. Metropolitan bonds negotiable and tax exempt.
- 7.12. Sale.
- 7.13. Temporary financing.
- 7.17. Revenue bonds.
- 7.20. Debt service funds.

ARTICLE 8 - METROPOLITAN DEPARTMENTS

Overview -- *This article creates and empowers certain departments and divisions in the Government. Those sections related to financial matters are outlined below:*

- 8.101 Department of metropolitan finance created; functions.
- 8.102 Director of finance - Qualifications, appointment and compensation.
- 8.103 Same - Powers and duties.

Appendix 4: The Law and the Budget

- 8.104 Division of budgets created; functions of budget officer.
- 8.105 Division of accounts created; duties of chief accountant.
- 8.106 Division of treasury created; duties of metropolitan treasurer.
- 8.107 Division of collections created; duties of collections officer.
- 8.108 Division of purchases created; appointment and qualification of purchasing agent.
- 8.109 Function of division of purchases.
- 8.110 Powers and duties of purchasing agent.
- 8.111 Competitive bidding for purchases or sales.
- 8.112 Division of public property administration
- 8.113 - 8.120 Related fiscal provisions (tax assessor, trustee, county clerk, and the collection of ad valorem taxes).

Section 8.104. Division of budgets created; functions of budget officer. -- There shall be in the department of finance a division of budgets, which shall consist of the budget officer and such other officers and employees, organized into such units, as may be provided by ordinance or by the director of finance consistent with ordinance. ... The budget officer shall compile, under the supervision of the director of finance, the departmental estimates and other data necessary or useful to the mayor and the director of finance, and assist in the preparation of the budgets. He shall examine from time to time the departments, boards, commissions, officers, and agencies of the metropolitan government in relation to their organization, personnel, and other requirements; ascertain the manner in which their respective budgets are carried out and their functions performed; call the attention of the department heads and the mayor to any improvements or economies which might be made in their administrative practices and cooperate with the heads thereof in the preparation of their budget estimates for the ensuing fiscal year....

Section 8.105. Division of accounts created; duties of chief accountant. -- There shall be in the department of finance a division of accounts.... The chief accountant shall maintain (1) a general accounting system and such cost accounting records as shall be required by the director of finance, and (2) budgetary control records designed to prevent expenditures in excess of appropriations or allotments....

ARTICLE 9 - PUBLIC SCHOOLS

Section 9.04. Same - Duties; referendum as to school budget.

Subsection 3 of this lengthy section, not reproduced here, provides a process for the Metropolitan Board of Public Education (MBOE) to initiate a referendum to levy additional property taxes for schools.

Section 9.11. No diversion of funds. -- No funds which have been appropriated for the use of, or transferred to, the metropolitan schools system shall be diverted from that use for any other purpose.

Section 9.12. Transfer of school funds within school budget. -- The board shall have power at any time to transfer funds within the major items of its budget. It shall also have power to make transfers of funds to, from or between major items in its budget, provided such transfers are not inconsistent with the general law.

Section 9.13. Transfers to school fund from general funds; borrowing money. -- The metropolitan council by resolution approved by the mayor, may transfer funds to the school fund from the general fund or general accounts of the metropolitan government, or may issue short term anticipation notes to provide such funds if in its judgment it is necessary and proper to provide temporary advances or transfers for the maintenance and operation of the schools. Such temporary advances or transfers shall be repaid or restored out of school funds during the ensuing year.

OTHER RELATED ARTICLES

Section 13.05. Duties of metropolitan employee benefit board. In addition to other duties imposed by this Charter or by general law, it shall be the duty of the board to:

(f) Advise the mayor and the council of the anticipated financial requirements of each employee benefit plan adopted by the metropolitan government, as well as the retirement plans listed in Section 13.09(a)-(c) of this article so that such financial requirements shall be included in the budget and tax levy ordinances for the ensuing fiscal year.

Appendix 4: The Law and the Budget

FINANCIAL MANAGEMENT RESOLUTION

In 1991, the Council passed a financial management resolution that set policy for the government in two areas: minimum fund balances to be maintained in the two general funds and the Schools fund, and restricting the use of non-recurring revenue to fund recurring expenditures.

RESOLUTION NO. R89-959

A resolution affirming the mayor's financial management policy on the maintenance of fund balances and the use of nonrecurring funds. *(adopted November 21, 1991)*

WHEREAS, it is deemed to be in the best interest of the Metropolitan Government to maintain sufficient reserves in the GSD and USD general funds and the Schools operating fund to protect against unforeseen circumstances; and

WHEREAS, several sources have recommended the adoption of a formal policy dealing with fund balance; and

WHEREAS, Resolution No. R89-828 requested that the Vice Mayor appoint a five member committee of the Metropolitan Council to work with the Director of Finance to establish budgetary guidelines; and

WHEREAS, the Director of Finance has submitted a proposed policy dealing with maintenance of fund balance and the use of nonrecurring funds, which has been approved by the Mayor; and

WHEREAS, said policy has been reviewed and approved by the special Council committee.

NOW, THEREFORE, BE IT RESOLVED by the Council Of The Metropolitan Government Of Nashville and Davidson County:

SECTION 1: That the Metropolitan Council goes on record supporting, to the extent of its authority, the attached Financial Management Policy which has been implemented by the Mayor.

SECTION 2: That this Resolution shall take effect from and after its adoption, the welfare of The Metropolitan Government of Nashville and Davidson County requiring it.

FINANCIAL MANAGEMENT POLICY

Maintenance of Fund Balance and Restriction of Use of Non-Recurring Revenue

It shall be the policy of the Metropolitan Government of Nashville-Davidson County to maintain sufficient reserves in fund balances, to protect the financial position of this government in balances, to protect the financial position of this government in the event of unexpected emergencies or unforeseen downturns in revenue collection. Based on input from various sources it is hereby established that an amount equal to 5% of the three operating funds' budget (the GSD and USD General Funds and the General Purpose School Fund) shall be maintained in fund balance as a reserve.

It is the intention of the Metropolitan Government of Nashville-Davidson County to achieve these reserves by the conclusion of fiscal year 1994. In order to accomplish this goal, it is the intent to make no appropriation of fund balance in the three operating funds until such time as fund balances equal 5% of that fund's operating budget. In addition, all alternatives to increase fund balances will be explored, including implementation of the efficiency study recommendations where possible; revenue raising options; ongoing review of services and service levels; and utilization of expenditure controls.

It shall also be the policy of the Metropolitan Government of Nashville-Davidson County to refrain from using nonrecurring revenue to fund ongoing operations of the three operating funds. Nonrecurring revenue shall be those funds not normally accrued to the benefit of the operating funds each year, including transfers from special, enterprise, and internal service funds. Any nonrecurring revenue received shall be utilized to fund activities which do not require ongoing funding or to build reserves.

Appendix 5: About Nashville



Appendix 5: About Nashville

ABOUT NASHVILLE

Nashville, located in the rolling hills of middle Tennessee, is a great place to live, work, or visit.

Fort Nashborough was founded on the banks of the Cumberland River on Christmas Day in 1779. In 1784 the community changed its name to Nashville, which incorporated as a town in 1806 and was permanently established as the capital of Tennessee in 1843. The town developed as a prosperous river city. Its growing population, business, and industry helped develop it as a center of transportation, publishing, finance, and education.



The Founding of Nashville
Statue of Nashville's founders
at Ft. Nashborough

The Nashville and Davidson County governments consolidated into a single entity under the Metropolitan Charter effective April 1, 1963. The city now has more than a half a million residents living over 533 square miles.

Nashville was named one of the 15 best U.S. cities for work and family by Fortune Magazine. The area offers a low cost of living (94% of the national average), a variety of residential opportunities, abundant recreational and tourist opportunities, a lively cultural base, diverse economy closely mirroring that of the nation, a regional hub for health care, and many institutions of higher education. Transportation is available by air, train, water, and road – 50% of the nation's population lives within 650 miles via one of the three interstate highways that converge in the city. Although it has a diverse and balanced economy with manufacturing, transportation, education, financial, healthcare, and other services, Nashville may be best known as the home of country music – Music City USA.

The climate is delightfully seasonal. Summer highs average in the upper 80s and winter lows average around 30 with only occasional light snows. Spring and fall include wonderful displays of natural color.

Residents and visitors alike can enjoy a wide variety of cultural offerings. Galleries include:

- Cheekwood Botanical Gardens and Museum of Art – <http://www.cheekwood.org/>
- Fisk University Galleries (Aaron Douglas and Carl Van Vechtan galleries) – <http://www.fisk.edu/index.asp>
- Frist Center for the Visual Arts – <http://www.fristcenter.org/>
- The Parthenon – <http://www.nashville.gov/parks/parthenon.htm>
- Tennessee Performing Arts Center – <http://www.tpac.org/>
- Tennessee State Museum – <http://www.tnmuseum.org/>

Historic sites in or near Nashville include:

- Bicentennial Mall State Park – <http://www.state.tn.us/environment/parks/bicenmal/index.html>
- Belle Meade Plantation – <http://www.bellemeadeplantation.com/>
- Belmont Mansion – <http://www.belmont.edu/about/mansion.cfm>
- Carnton Plantation – <http://www.carnton.org/>
- Carter House – [carterhouse.com](http://www.carterhouse.com) <http://www.carter-house.org/>
- Fort Nashborough – <http://www.nashville.gov/parks/fortnashborough.htm>
- The Battle of Nashville/Fort Negley – <http://www.bonps.org/>
- The Hermitage: Home of Andrew Jackson – <http://www.thehermitage.com/>
- Tennessee State Capitol – <http://www.state.tn.us/generalserv/psm/capitol.htm>
- Travellers Rest Historic House/Grounds – <http://www.travellersrestplantation.org/>

And, of course, entertainment includes all kinds of music, including the Grand Ole Opry, the Country Music Hall of Fame, and the Nashville Symphony. Up-to-date information for conventions and visitors is available at www.nashvillecvb.com.

For more information about opportunities in Nashville, visit the Chamber of Commerce web site at www.nashvillechamber.com. More about our history is available at www.nashville.gov/mhc/timeline.htm, and more information about the Metropolitan Government is available at www.nashville.gov.



Appendix 5: About Nashville

DEMOGRAPHICS

Racial Composition (Official US Census)

White	67.0%
Black	25.9%
Asian	2.3%
Other (including Native American & Pacific)	2.8%
Multi-racial	2.0%
Total (Includes 4.6% Hispanic or Latino)	100.0%

Climate

Average Temperatures (degrees Fahrenheit)

	<u>Average</u>	<u>Avg High</u>	<u>Avg Low</u>
ANNUAL	59	70	49
Spring: March-May	59	70	48
Summer: June-August	78	89	67
Fall: September-November	60	72	49
Winter: December-February	39	49	30

Humidity 58%
Annual Average Precipitation: 48.5"

Annual Average Snowfall: 11.1"
Elevation: 550 feet above sea level

Elections

Registered Voters:	337,313
Votes cast last election:	208,833
% voting last city election:	62%

Education

State and Local Industrial/Vocational Training Available
Schools (K-12): 127 Public; 70 Private and Parochial (in MSA)
Colleges: 19, including 2 Medical Schools
Nashville Public Library: 1,380,652 cataloged collection total FY 01-02
3,825,465 circulation total for FY 01-02

Household Income

Per capita income: Davidson County	\$34,437 (1999 estimate)
Median household income:	\$40,339 (1999 estimate)

ECONOMICS

Employment by Industry (MSA)*

Manufacturing:	13.5%
Wholesale & Retail Trade:	24.4%
Construction:	5.2%
Finance, Insurance & Real Estate:	6.1%
Services:	32.9%
Government:	12.6%
Transportation, Communications and Public Utilities	5.3%

* Metropolitan Statistical Area

Population

2001	565,352 (Census estimate)
2000	569,891 (U.S. Census)
1999	541,500
1998	538,796
1997	537,535
1996	533,714
1995	529,892
1990	510,784 (U.S. Census)
1980	477,811 (U.S. Census)
1970	447,877
1960	399,743

Households

Number of households:	237,405
Owner Occupied:	131,340
Renter Occupied:	106,065
Marriage License (2001):	5,878

Age Composition (2000)

0 - 14 years:	18.7%
15 - 24 years:	15.0%
25 - 44 years:	34.0%
45 - 59 years:	17.6%
60 - 74 years:	9.4%
> 75:	5.3%

Medical Care

Facilities: 17 Hospitals, 118 Clinics
2 Veterans Medical Centers
Doctors: 2,771 licensed MDs
Dentists: 450

Houses of Worship

More than 750

Unemployment Rate (%)

	<u>Nashville</u>	<u>United States</u>
2002	3.8	6.1
2001	3.1	4.7
2000	2.7	4.5
1999	2.6	4.2
1998	2.7	4.5
1997	3.2	4.9
1996	3.0	5.7
1995	3.1	6.0
1990	3.5	5.1
1985	3.9	7.2

Appendix 5: About Nashville

ECONOMICS (continued)

Building Permits

	<u>Number</u>	<u>Value in Millions</u>
2001	9,196	\$1,227
2000	9,376	1,323
1999	10,087	1,622
1998	10,798	1,268
1997	10,087	1,151
1996	9,926	992
1995	10,361	1,009
1994	10,524	1,039
1993	10,655	742
1992	10,142	797
1991	9,567	596
1990	8,092	499
1985	8,058	1,018

Taxes

State Sales Tax Rate	7.00%
State Food Tax	6.00%
Local Option Sales Tax Rate	2.25%
Property Tax (per \$100)	
General Services District	3.84
Urban Services District	4.58
Income Tax	None
Lottery	None

Cost of Living Index

United States Average	100.0
Nashville	93.7

Top Area Employers (excluding government agencies)

Vanderbilt University & Medical Center	13,601
HCA (Including Tri-Star Health System)	10,525
Saturn Corporation	7,609
Nissan Motor Manufacturing	6,500
Saint Thomas Health Services	5,790
Gaylord Entertainment (Including Opryland Hotel and attractions)	4,950
Shoney's Incorporated	3,670
The Kroger Company	3,350
CBRL Group Inc. (Cracker Barrel and Logan's Roadhouse Restaurants)	3,275
Dell Computer Corporation	3,000
BellSouth	3,000
Bridgestone/Firestone	2,900
Ingram Industries Incorporated	2,880
Wal-Mart Stores Incorporated	2,645
Trane Company	2,550

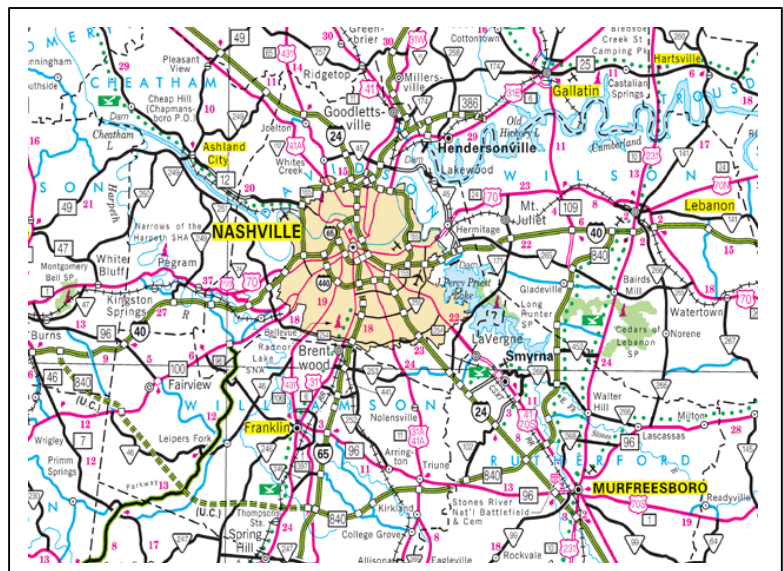
Housing

Average Residential Price:	
Home	\$181,667
Average Apartment Rental	
Monthly Rent	\$ 725

Area Transportation

Three major interstates (24, 40, & 65)
 An international airport (BNA) plus eleven general aviation airports in the area
 More than 140 freight carriers and more than 150 truck terminals
 Major UPS shipment & processing center
 River barge access to the Gulf of Mexico
 CSX Railroad links to 20 states
 Intercity bus lines and downtown trolleys

Nashville area transportation



Map extracted from the Tennessee 2002 Official Highway Map, used by permission of the Tennessee Department of Transportation. TDOT makes their Official State Highway maps available to the public free of charge at rest areas and through the TDOT Map Sales Department.

Appendix 5: About Nashville

FY 2001-2002 SERVICE STATISTICS

Fire Protection

GSD:	Employees (Full-time)	144
	Stations	9
	Average Response Time (minutes)	5.83
	Total Responses	21,983
	Square mileage covered	362
USD:	Employees (Full-time)	864
	Average Response Time (minutes)	6.69
	Total Responses	50,965
	Square Miles Covered	171

Public Works

Roads maintained (miles)	2,238
Signs in Metro	91,000
Signalized locations	815
Street lights	50,000
Total parking citations income	1,250,000

Water & Sewer

-Treated Water	
Source:	Cumberland River
Capacity:	180,000,000 gallons/day
Avg Daily Consumption:	87,300,000 gallons
-Sewage Treatment	
Type:	Activated Sludge
Capacity:	401,900,000 gallons/day
Average Daily Treatment:	118,880,000 gallons

Educational System (Public Schools)

Elementary:	67
Middle School:	28
High School:	12
Special:	4
Alternative:	3
Adult Center:	1
Magnet:	13

Nashville Electric Service (NES)

NES is one of the ten largest public distributions of electricity in the nation. It serves more than 300,000 customers.

NES Average Costs	
Small Commercial/Industrial	6.97¢ per kwh
Large Industrial	5.18 ¢ per kwh

Nashville Gas Company

Furnishes gas to 150,000+ customers
 2002 Residential Price - \$0.78159 Nov-Mar per therm
 \$0.74530 Apr-Oct per therm
 plus \$8.00 fee

Police Protection

Employees:	1,994
Ratio of officers per 1000 Nashvillians:	2.2
# of 911 phone calls received:	529,086
Average Emergency Response (receive to arrive)	
Time in minutes:	9.02
Average Urgent Response (receive to arrive)	
Time in minutes:	21.0

Metropolitan Nashville Airport (BNA)

Runway length:	7,700 ft – 11,000 ft	
Daily Flights:	197 arrivals and 197 departures	
Airlines:		
Air Canada	American	American Eagle
Atlantic Ct	Comair	Continental
Corporate	Delta	Delta Connections
Great Plains	Northwest	Skyway Airlines
Southwest	United Express	US Airways
US Airways Express		

Parks, Recreation and Tourist Attractions

Metro Parks:	100 (10,237 acres)
Golf Courses:	7 Public 8 Private
Swimming pools:	14
Bowling alleys:	11
Lakes:	2 with boating & camping
Centennial Sportsplex	
Ice Rinks	2
Fitness Center	1
Swimming Pools	2
Tennis Courts	167
Indoor Tennis Centers	2 (8 Courts)
Community Centers	21
Senior Centers	2
Special Use Community Centers	2
Playgrounds	54
Athletic Fields	117
Picnic Shelters	44 (Reserve)
Parthenon Museum	
Two Rivers Mansion	
Centennial Art Center and Gallery	
Centennial Art Activity Center	
Fort Nashborough Historic Site	
State Fair Grounds	
Nashville Zoo	
Gaylord Entertainment Center	
Professional Sports:	
NHL Hockey (Nashville Predators)	
NFL Football (Tennessee Titans)	
AAA Baseball (Nashville Sounds)	
Hotels/Motels (Davidson County)	22,900 rooms
Largest Meeting Room Capacity	55,314 sq.ft.
Restaurants	2,700

Appendix 6: Comparative Analytical Statistics

Budget comparisons over time are more meaningful when adjusted to real (inflation-adjusted) or per capita terms. This table presents statistical information that can be used to adjust annual numbers for such analysis.

GDP Price Index and Implicit Price Deflator data reflect prices in the domestic economy as a whole. State & Local data reflects the price of goods purchased by state & local governments (not specifically Metro). CPI data

reflects the price of a market basket of goods and services bought by urban consumers.

The percent change in prices from one year to another is the difference in indices for those years divided by the index for the earlier year. Increases must be compounded, not simply averaged, across multiple years.

Calendar Year	National Economic Price Indices			Metro Nashville / Davidson County Statistics					
	GDP Chain-type Price Index	GDP State & Local Govt Purchases	Consumer Price Index CPI-U	Davidson County Area	Area Inside USD	Area Outside USD	Davidson County Population	Estimated USD Population	Estimated Non-USD Population
	1996=100	1996=100	1982-84=100	Square miles (less large bodies of water)			Population		
1963	22.99	17.70	30.6	501.0	72.0	429.0			
1964	23.34	18.06	31.0	501.0	72.0	429.0			
1965	23.77	15.56	31.5	501.0	72.0	429.0			
1966	24.45	19.48	32.4	501.0	72.0	429.0			
1967	25.21	20.56	33.4	501.0	72.0	429.0			
1968	26.29	21.66	34.8	501.0	72.0	429.0			
1969	27.59	23.11	36.7	501.0	72.0	429.0			
1970	29.05	25.01	38.8	501.0	72.0	429.0	448,000	232,000	216,000
1971	30.52	26.79	40.5	501.0	72.0	429.0	451,000	233,554	217,446
1972	31.81	28.38	41.8	501.0	72.0	429.0	454,000	235,107	218,893
1973	33.60	30.56	44.4	501.0	86.7	414.3	457,000	246,200	210,800
1974	36.60	33.94	49.3	501.0	111.7	389.3	460,000	283,460	176,540
1975	40.03	37.26	53.8	501.0	111.7	389.3	463,000	285,309	177,691
1976	42.29	39.53	56.9	501.0	112.1	388.9	466,000	288,186	177,814
1977	45.02	42.05	60.6	501.0	150.7	350.3	469,000	337,924	131,076
1978	48.22	44.83	65.2	501.0	150.7	350.3	472,000	340,086	131,914
1979	52.24	44.84	72.6	501.0	150.7	350.3	475,000	342,248	132,752
1980	57.05	54.32	82.4	501.0	150.7	350.3	477,811	344,273	133,538
1981	62.37	59.71	90.9	501.0	150.7	350.3	482,207	347,094	135,113
1982	66.26	63.57	96.5	501.0	151.0	350.0	486,604	349,915	136,689
1983	68.87	66.39	99.6	501.0	151.0	350.0	491,000	352,736	138,264
1984	71.44	69.36	103.9	501.0	151.0	350.0	495,397	355,557	139,839
1985	73.69	72.07	107.6	501.0	151.0	350.0	499,793	358,379	141,414
1986	75.32	74.10	109.6	501.0	151.0	350.0	501,991	359,789	142,202
1987	77.58	77.26	113.6	501.0	151.0	350.0	504,189	361,200	142,990
1988	80.22	79.60	118.3	501.0	151.0	350.0	506,388	362,610	143,777
1989	83.27	82.41	124.0	501.0	171.0	330.0	510,234	368,897	141,337
1990	86.53	86.16	130.7	501.0	171.0	330.0	510,784	370,469	140,315
1991	89.66	88.64	136.2	501.0	171.0	330.0	514,321	373,035	141,286
1992	91.85	90.28	140.3	501.0	171.0	330.0	517,859	375,600	142,259
1993	94.05	92.59	144.5	501.0	171.0	330.0	521,396	378,166	143,230
1994	96.01	95.04	148.2	501.0	171.0	330.0	524,934	380,732	144,202
1995	98.10	97.77	152.4	501.0	170.0	331.0	528,471	383,297	145,174
1996	100.00	100.00	156.9	501.0	170.0	331.0	532,008	385,863	146,145
1997	101.95	102.58	160.5	501.0	170.0	331.0	535,546	388,428	147,118
1998	103.20	104.35	163.0	501.0	170.0	331.0	539,083	390,994	148,089
1999	104.66	107.42	166.6	501.0	170.0	331.0	542,376	393,383	148,993
2000	107.04	112.14	172.2	501.0	170.0	331.0	569,891	393,907	175,984
2001	109.37	114.64	177.1	501.0	170.0	331.0	565,352	n/a	n/a

Sources: GDP: Dept of Commerce BEA (<http://www.bea.doc.gov/bea/pub/>). CPI: Dept of Labor BLS <ftp://ftp.bls.gov/pub/special.requests/cpi/cpiat.txt>. Area & Population: Metro Planning Commission. Population is estimated between census years and in USD / non-USD distributions
n/a Information not available.

Appendix 7: Pay Grades and Rates

This table presents Civil Service and non Civil Service pay grades used by many departments, each grade's minimum and maximum annual salaries, number of

steps in grade, and number of months at each step. It does not include other positions whose salaries are set by state law or by letter of agreement

Annual Salary					Annual Salary				
Grade	Min	Max	Steps	Months	Grade	Min	Max	Steps	Months
CM01	6,900.00	6,900.00	0	--	PS09	72,650.00	113,333.00	Open Range	12
CO01	27,496.00	35,740.00	10	12	PS10	85,853.00	140,777.00	Open Range	12
CO02	30,554.00	39,716.00	10	12	SP1*	5,118.00	5,454.00	3	10
CO03	33,840.00	43,992.00	10	12	SR02	16,010.00	20,816.00	10	12-24
CO04	37,379.00	48,593.00	10	12	SR03	17,998.00	23,398.00	10	12-24
DP01	45,223.33	95,379.65	Open Range	12	SR04	19,641.00	25,536.00	10	12-24
DP02	76,165.73	146,925.79	Open Range	12	SR05	22,049.00	28,664.00	10	12-24
DP03	104,182.44	208,991.12	Open Range	12	SR06	24,667.00	32,065.00	10	12-24
HD01	27,502.34	35,764.78	Open Range	12	SR07	27,496.00	35,740.00	10	12-24
HD02	33,847.04	44,690.43	Open Range	12	SR08	30,554.00	39,716.00	10	12-24
HD03	37,382.18	50,089.31	Open Range	12	SR09	33,840.00	43,992.00	10	12-24
HD04	42,771.49	58,187.58	Open Range	12	SR10	37,379.00	48,593.00	10	12-24
HD05	46,363.39	64,445.08	Open Range	12	SR11	41,161.00	53,509.00	10	12-24
HD06	49,955.00	70,936.07	Open Range	12	SR12	45,223.00	58,786.00	Open Range	12
HD07	60,009.13	86,402.95	Open Range	12	SR13	54,201.00	76,105.00	Open Range	12
HD08	62,010.45	90,559.27	Open Range	12	SR14	64,453.00	95,658.00	Open Range	12
HD09	71,290.34	105,513.23	Open Range	12	SR15	76,165.00	119,164.00	Open Range	12
HD10	85,075.47	127,622.73	Open Range	12	SR16	89,588.00	147,353.00	Open Range	12
HD11	101,279.62	153,974.29	Open Range	12	SS1*	11,772.00	12,540.00	3	10
HD12	110,286.70	169,849.51	Open Range	12	TG02	18,387.20	21,424.00	5	6-24
HS03	15,641.60	24,752.00	Open Range	12	TG03	20,592.00	24,003.20	5	6-24
HS04	16,390.40	25,896.00	Open Range	12	TG04	22,630.40	26,457.60	5	6-24
HS05	17,492.80	28,371.20	Open Range	12	TG05	24,107.20	28,246.40	5	6-24
HS06	18,740.80	29,016.00	Open Range	12	TG06	25,584.00	29,868.80	5	6-24
HS07	19,344.00	30,368.00	Open Range	12	TG07	27,019.20	31,574.40	5	6-24
HS08	21,008.00	32,905.60	Open Range	12	TG08	28,475.20	33,217.60	5	6-24
HS09	22,568.00	35,380.80	Open Range	12	TG09	29,993.60	34,923.20	5	6-24
HS10	23,504.00	37,211.20	Open Range	12	TG10	31,324.80	36,545.60	5	6-24
HS11	24,273.60	38,334.40	Open Range	12	TG11	32,822.40	38,230.40	5	6-24
HS12	25,043.20	39,582.40	Open Range	12	TG12	34,216.00	39,894.40	5	6-24
HS13	26,457.60	41,600.00	Open Range	12	TG13	35,568.00	41,579.20	5	6-24
HS14	27,934.40	43,888.00	Open Range	12	TG14	37,003.20	43,160.00	5	6-24
HS15	29,640.00	46,529.60	Open Range	12	TG15	38,480.00	45,011.20	5	6-24
HS16	31,428.80	49,732.80	Open Range	12	TG16	39,936.00	46,571.20	5	6-24
HS17	33,092.80	52,208.00	Open Range	12	TL03	22,609.60	26,395.20	5	6-24
HS18	35,110.40	55,286.40	Open Range	12	TL05	26,582.40	31,033.60	5	6-24
HS19	37,211.20	58,572.80	Open Range	12	TL06	28,142.40	32,843.20	5	6-24
HS20	39,395.20	62,212.80	Open Range	12	TL07	29,702.40	34,756.80	5	6-24
HS21	41,308.80	65,062.40	Open Range	12	TL08	31,324.80	36,545.60	5	6-24
HS22	44,283.20	69,326.40	Open Range	12	TL09	32,947.20	38,417.60	5	6-24
HS23	47,174.40	74,172.80	Open Range	12	TL10	34,465.60	40,248.00	5	6-24
HS24	52,603.20	82,763.20	Open Range	12	TL11	36,150.40	42,120.00	5	6-24
HS25	55,099.20	86,590.40	Open Range	12	TL12	37,668.80	43,888.00	5	6-24
HS26	57,387.20	90,230.40	Open Range	12	TL13	39,249.60	45,760.00	5	6-24
HS27	60,299.20	95,014.40	Open Range	12	TL14	40,768.00	47,548.80	5	6-24
HS28	62,940.80	99,028.80	Open Range	12	TL16	43,867.20	51,168.00	5	6-24
HS29	66,892.80	105,227.20	Open Range	12	TS02	29,577.60	34,673.60	5	6-24
HS30	69,492.80	109,574.40	Open Range	12	TS03	31,179.20	36,316.80	5	6-24
HS41	94,369.60	149,073.60	Open Range	12	TS04	32,552.00	38,022.40	5	6-24
JS01	32,484.00	42,225.00	Open Range	12	TS05	33,945.60	39,603.20	5	6-24
JS02	41,859.00	49,032.00	Open Range	12	TS06	35,422.40	41,412.80	5	6-24
JS03	44,251.00	51,433.00	Open Range	12	TS07	36,920.00	43,035.20	5	6-24
MM	75,000.00	75,000.00	0	--	TS08	38,230.40	44,678.40	5	6-24
PD	92,235.00	115,000.00	Open Range	12	TS09	39,790.40	46,384.00	5	6-24
PD01	41,161.00	73,674.00	Open Range	12	TS10	41,163.20	48,048.00	5	6-24
PD02	64,453.00	118,818.00	Open Range	12	TS11	42,723.20	49,774.40	5	6-24
PS02	30,991.00	40,198.00	10	12	TS12	44,137.60	51,563.20	5	6-24
PS03	34,439.00	44,663.00	10	12	TS13	46,196.80	53,872.00	5	6-24
PS04	38,144.00	49,475.00	10	12	TS14	48,131.20	56,638.40	5	6-24
PS05	42,132.00	54,642.00	10	12	TS15	51,542.40	60,070.40	5	6-24
PS06	46,397.00	60,176.00	10	12	TS16	57,200.00	64,064.00	5	6-24
PS07	50,976.00	66,114.00	10	12	VM	8,900.00	8,900.00	0	--
PS08	61,099.00	79,243.00	10	12	* Works less than 40 hours per week				

Appendix 8: FTMS

Financial Trend Monitoring System Indicators

In managing municipal finances, it is important to understand past financial trends and their effects on the present and future. To accomplish this, Metro has developed a Financial Trend Monitoring System (FTMS). This system is based on the FTMS developed by the International City/County Management Association (ICMA) and outlined by ICMA in its *Evaluating Financial Condition – A Handbook for Local Governments*, but slightly modified to meet the needs of Metro.

The trend system consists of measurable factors that reflect and influence Metro's financial condition – its ability to finance current services on a continuing basis. These factors include the national economy, population levels, federal and state mandates, the local business climate, and the internal fiscal policies of the local government.

This analysis measures trends in five specific types of financial indicators:

- Revenue,
- important revenue benchmarks,
- the effect of population on revenue and expenditures,
- user charge coverage, and
- overall operating position.

This evaluation reviews financial data dating in the general funds of the General Services District (GSD) and the Urban Services District (USD) from FY 1987 to FY 2001. The evaluation does not include the Schools fund and the debt service funds.

Accounting Changes

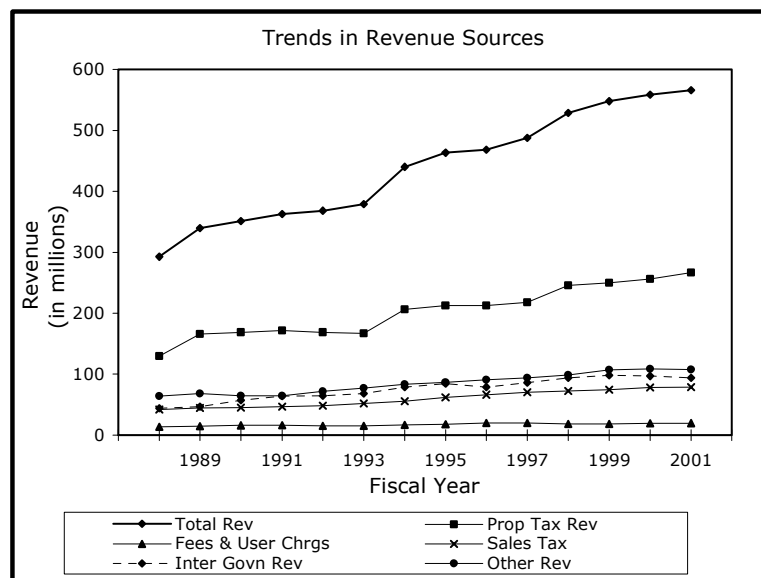
Metro has implemented Governmental Accounting Standards Board Statements 33 (*Accounting and Financial Reporting for Nonexchange Transactions*) and 34 (*Basic Financial Statements—and Management's Discussion and Analysis—for State and Local Governments*). GASB 33 affects how some revenues (sales taxes, the local share of the state's Hall income tax, and some other revenues) are accrued to different fiscal years. The one-time effect of this change was implemented by restating fund balances at June 30, 2001, and had no significant effect on the annual revenues used in this analysis. Ongoing effects will be immaterial.

Revenue Indicators

The revenue indicators reflect Metro's ability to produce sufficient revenue to support current service levels, meet existing obligations and plan for future initiatives.

Trends in Revenue Sources

Description: This graph reveals trends in the largest sources of revenue received by Metro, grouped into six categories: total revenue, property taxes, sales taxes, fees & user charges, revenue from other governments, and other revenue.¹ The composition of these revenues helps determine the Metropolitan Government's potential dependence on one revenue source in order to respond to changing economic situations and service demands.



Commentary: Total revenues have grown from \$293 million in FY 1988 to \$566 million in FY 2001. The predominant source of revenue, property tax, has grown over the 13-year period from \$129.5 million in FY 1988 to \$266.5 million in FY 2001.

Property tax increases are due to a steady increase in the tax base and periodic increases in the rate. Significant increases in property tax revenue occurred when rates were increased in FY 1989, 1994, 1998, 2001, and (to a lesser degree) 2000. The rate increases are detailed in the property tax discussion in Section A of this book. The tax base has grown moderately but consistently over the period. Assessments have increased due to periodic reappraisals but, in keeping with state law, they have been offset by reductions in the certified tax rates, so that total tax revenues would not be inflated.

Intergovernmental revenue – revenue received from other governments – has risen steadily over the period. The increase is due to state and federal grants, as well as some accounting reclassifications

¹ This indicator differs from the format offered by ICMA by comparing large sources of revenue on one graph.

Appendix 8: FTMS

of revenues from other categories to this one. Overall, the trends indicate that Metro should take measures to ensure that it is not too dependent on revenues from other governmental entities. When funding for a program is reduced or curtailed, Metro may need to make difficult choices -- supplement it with local funds or cut the program.

Local option sales tax is the primary source of elastic revenue because it responds to changes in inflation and the economic base. The total sales tax rate in Davidson County is 9.25%: a just-enacted 1% increase to all items except unprepared foods puts the state rate at 7%, plus the 2.25% local option rate levied by the county. Over the 13-year period studied, total local option sales tax revenue has almost doubled, but as a percentage of total revenues it declined in years of property tax rate increases. During the period from FY 2000 to FY 2001 local option sales tax only grew by a rate of .03%. This nominal growth caused it to actually decrease as a percent of the total collections from 14% in FY 2000 to 13.8% in FY 2001.

Overall, fees and user charges collections rose over the study period but still make up only a small portion of total revenue. Revenue from fees and user charges reduces the burden on other sources to support constant service levels. Some fees have increased, including parking fees, planned unit development fees, dog registrations, golf green fees, and emergency ambulance and rescue service fees.

The category of other revenue refers to commissions and fees; other taxes, licenses and permits (the largest of the group); fines, forfeits and penalties; revenue from the use of money or property; compensation for loss, sale or damage to property; and miscellaneous revenue.

Some significant changes over the study period include revenue from the commercial vehicle wheel tax and motor vehicle licenses that have steadily climbed by approximately 82% since FY 1987. During the same period, business tax climbed by 83% though economic downturns between 1989 and 1991 caused collections to decline during that period. Overall, permits grew from \$3.6 million in FY 1987 to \$7.9 million in FY 2000, but collections for building, plumbing, and electrical permits actually declined and stalled between FY 1988 and FY 1991. The hotel occupancy privilege tax doubled over the period studied, but beginning in FY 1997, \$3.2 million of the tax has been transferred out of the general fund each year to debt service for the professional football coliseum.

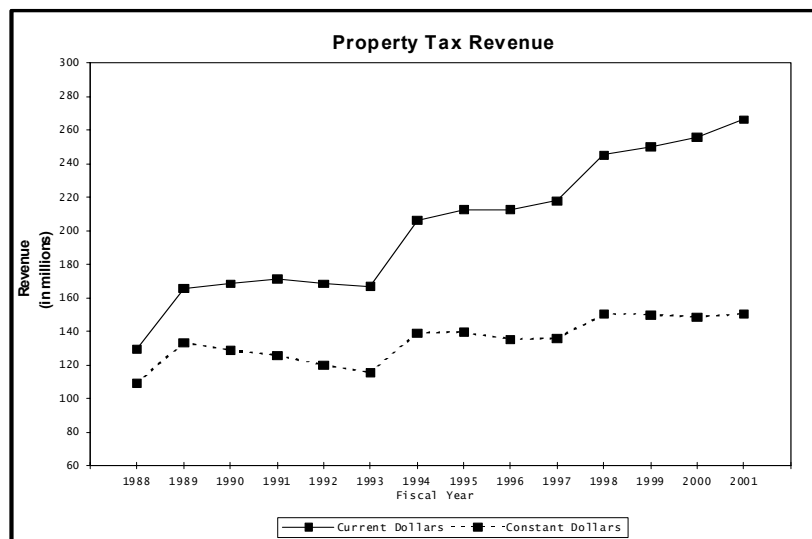
Other new sources of revenue from permits established during the period contributing to the increase in this category include collections from alarm device permits and gas code permits both of which began in FY 1991.

Analysis: There are no significant long-term trends indicating a significantly greater or lesser reliance on one type of revenue compared to another.

Property Tax

Metro relies heavily on the property tax as its single largest revenue source. The tax constitutes between 44.4% and 48.7% of total revenues for the years shown in this analysis.

Analysis: The graph displays property tax revenue in both current and constant dollars to show the effect of inflation on revenue. Large increases occurred in FY 1989 following a \$.64 tax increase in the general funds (\$.89 overall); in FY 1994 following a \$.54 tax increase (\$.74); and in FY 1998 following a \$.21 tax increase (\$.54). The clear downturn from FY 1990 to FY 1993 was due to limited growth in the local economy. Better collections in FY 1994 followed a reappraisal of property values along with a property tax increase and significant growth in new construction. The tax increase of FY 1998 clearly netted greater revenues; however, in FY 1999 \$.01 was shifted to debt service that yielded only a .5% increase in actual dollars for the general funds.



Commentary: The property tax, a reasonably stable funding source, should mirror the effects of inflation to ensure that dollars collected have consistent buying power year to year. Buying power in constant dollars flagged between FY 1990 through FY 1993, but generally, collections match the trends

Appendix 8: FTMS

of inflation. In FY 1994, property tax collections outpaced inflation due to a tax rate increase. FY 1998's tax increase temporarily boosted the buying power of the property tax but by FY 2000 the property tax actually lost 1.3% of its buying power. The reappraisal in 2001 recovered the 1.3% buying power lost between the years 1998 and 2000.

Appraised Property Value

Description: Appraised value of property measures the market value of taxable real, personal, and utility property in Metro. Ideally, market and appraised values are the same – indicated by an appraisal ratio of 1.00. When a gap exists between market and appraised values, some property owners are paying less than a fair share of property taxes while others may be overburdened with taxes on properties of declining values.

Appraised values and appraisal ratios (the state-estimated ratio between appraised and market values, updated every two years) are presented in Section A of this book.

Analysis: Appraised values of property have trended steadily upward, with bigger increases in years of county-wide reappraisals. Since those reappraisals are now done every four years, the ratios have remained above 90%; that is, appraised values generally are at least 90% of market values.

Commentary: Regular reappraisals should help keep appraisals balanced with market values. Beginning in 1993 all taxable real property must be appraised every four years by Metro's Assessor of Property.

Uncollected Property Taxes

Description: Each year, some property owners have difficulty paying their property taxes. An increase in this percentage can indicate an overall decline in local government's economic health. Delinquent and back property tax collections constitute a significant portion of annual property tax revenue. The largest portion of delinquent taxes consists of the prior year's assessments.

Analysis: The graph shows that the years between FY 1988 and FY 1992 were particularly difficult for tax collections. The Tax Reform Act of 1986 severely dampened the real estate market. After-tax real property income dropped, market values declined, and

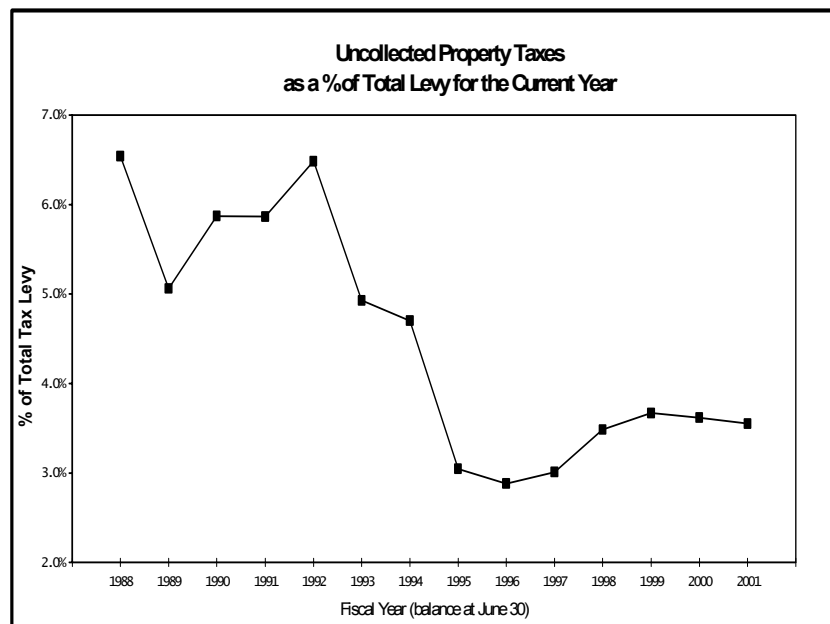
many real estate owners could not pay property taxes in full and on time. As the economy recovered beginning in FY 1993, the percentage of uncollected taxes declined from about 6.5% in FY 1992 to 4.9% in FY 1993 to 4.7% in FY 1994. Between FY 1995, and FY 1997, uncollected property taxes leveled to 3% of total receivables and have averaged 3.6% between FY 1998 and FY 2001.

Commentary: Credit rating firms consider an uncollected property tax rate of about 3 percent of the total taxes due to be acceptable. Though Metro's uncollected rate is still below the warning threshold of 5 to 8 percent, any upward trend of uncollected taxes certainly bears monitoring.

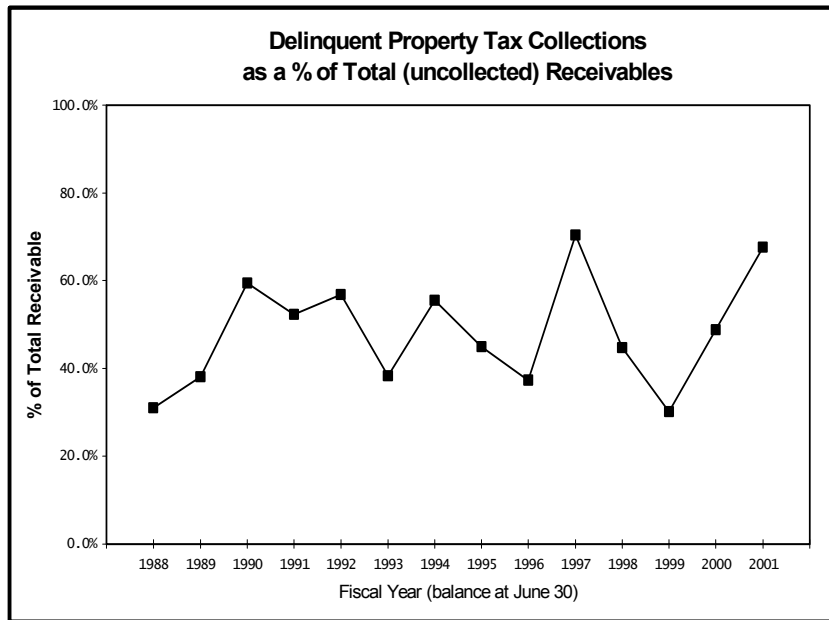
Delinquent Collections

Commentary: Delinquent property collections as a percentage of uncollected receivables have varied during the period studied. During the earlier years, improvements are noted in FY 1989 and in FY 1990 when strong efforts were made to collect delinquencies. In FY 1997, 70% of receivables were recovered. While collections represented only 30.2% of receivables in FY 1999, a positive trend is noted in FY 2000 and FY 2001 when 48.7% and 67.6, respectively, were posted.

Analysis: Delinquent collections dropped from \$10 million to \$6.6 million between FY 1992 and FY 1993. This is not a positive trend since the total outstanding delinquent property tax receivable decreased only slightly between FY 1992 and FY 1993. In FY 1994, the overall percentage of delinquent tax collections rose but declined again in FY 1995 and in 1996. The fluctuations in delinquent

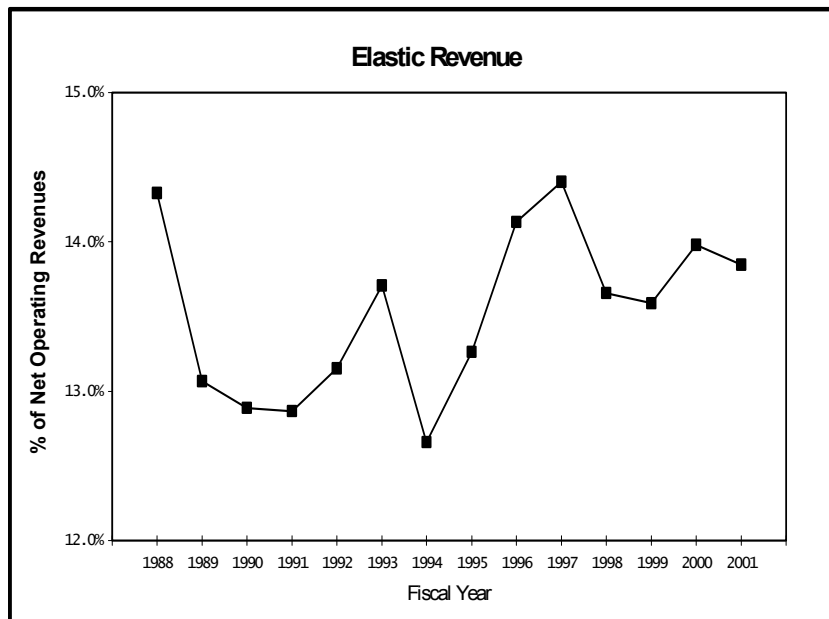


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property tax collections could be explained by inconsistent collection processes. A noteworthy improvement occurred in FY 1997 when 70% of delinquencies were recovered. This may be attributed to a strong effort by the legal department to pursue delinquencies as well as by no new property tax being levied since FY 1994. Total outstanding tax receivable increased by 27% from FY 1998 to FY 1999 but the collection rate dropped to 30.2% in FY 1999. This negative trend might partly be explained by the \$.21 tax increase in FY 1998 causing some property owners to slip into tax delinquency.

operating revenues fell from 13.7% in FY 1993 to 12.7% following a property tax increase. In FY 1995, sales tax began increasing, to 14.4% of net operating revenue in FY 1997. Again, the trend reversed and has averaged 13.6% since 1998 partly because of the FY 1998 property tax increase. Despite a \$.01 shift in GSD property tax to debt service in FY 1999, sales tax did not gain a greater share of net operating revenues in the general fund until FY 2000 when it rose to 14%. In FY 2001 sales tax fell as a percentage of total revenue to 13.8%.



Elastic Revenue

Description: Elastic revenue refers to revenue that responds to changes or fluctuations in inflation and the economy. In this study, the elastic revenue analyzed is the local option sales tax.

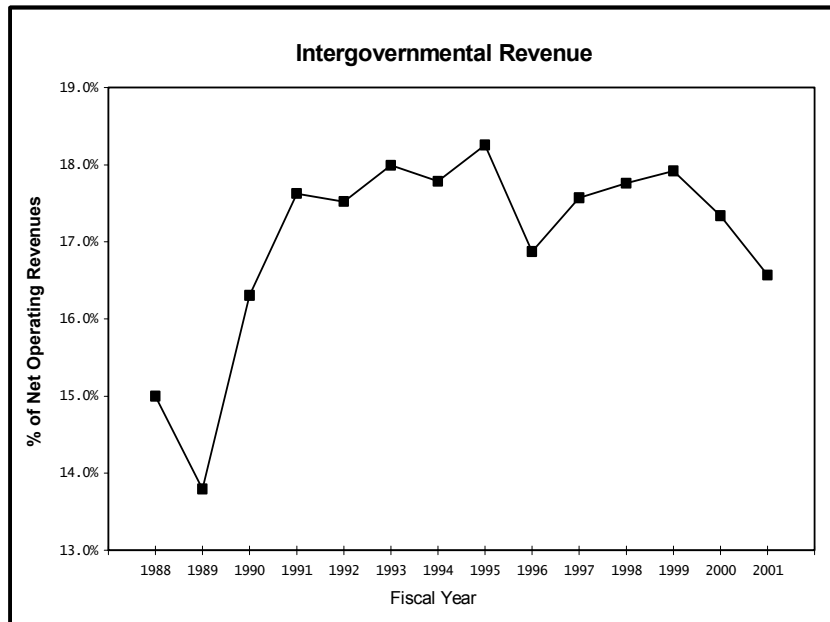
Commentary: Sales tax revenue as a percentage of total revenues fell from FY 1988 to FY 1991 when the local and national economies stagnated. However, the growth of non-elastic revenues offset some of the loss so that total revenue grew despite poor economic conditions. Between FY 1988 and FY 1990, sales tax revenue grew by 8.0% while total revenues grew by \$58.8 million or 20.1%. In FY 1994, elastic revenues as a percentage of net

Analysis: During inflation, a high percentage of sales tax revenue compared to total revenue helps maintain purchasing power. With low inflation in FY 1997, the increase from 14.1% to 14.4% from the previous year is a positive, yet minor change. More significantly, sales tax revenues increased 6.2% while the CPI only increased 2% signaling good business growth through FY 1997. The 1998 property tax increase was a key reason that a lower percentage of total revenues accrued from the sales tax. In FY 2001, sales tax increased by the nominal amount of .03%. The nationwide economic recession was the major factor impacting local sales taxes.

Appendix 8: FTMS

Intergovernmental Revenue

Description: Intergovernmental revenue consists of funds from federal, state, other governmental entities, and non-profit groups. Often these funds are designated for specific uses. Too much dependence on intergovernmental revenue is risky; if funds are withdrawn, the local government may need to fill the gap or reduce services provided by the funding.



Analysis: Intergovernmental revenue diminished to 13.8% of gross operating revenues in FY 1989 following a property tax increase. Between FY 1990 and 1999 intergovernmental revenues have ranged from 16.3% to 18.3% of total revenues. Notable increases have been in the state excise tax, state gas tax, state income tax allocation, federal funds for the detention of prisoners, and new categorical grants. Also, the method of accounting for the Community Corrections Incentive Program (CCIP) changed, bringing \$8.4 million into the intergovernmental revenue category in FY 1990 for the first time. One-time funds from FEMA for ice storm damage in FY 1994 totaled \$3.3 million. Decreased funds in CCIP due to accounting decisions and in ice storm reimbursement (\$1.0 million) resulted in a marked drop in FY 1996. FY 1998 increases were due largely to \$1.8 million more from the Department of Justice for COPS Ahead, increases from CCIP, and \$3.2 million from FEMA for tornado damage reimbursement. In FY 1999 and 2000 there were marked increases in the state income tax allocation and normal growth in the state sales tax allocation; however, because \$4.2 million in grants was moved out of the general fund to a special grant fund, the graph appears to indicate that intergovernmental revenues have declined when in fact they rose by 3% over FY 1999. This trend

continued in FY 2000 and FY2001 when more grant funds were accounted for in the special grants fund, thereby, presenting a decline in Intergovernmental revenue as a percentage of net operating revenue.

Commentary: Intergovernmental revenue has actually remained more stable during the past ten years than is apparent on the graph for the reasons given above, averaging approximately 17.6% of total revenues per year. The +/- 1.4% variance from the high to low percentage indicates that Metro is not overly reliant on outside revenue sources, though caution should always be exercised to avoid supplanting general local services with outside dollars.

Revenue Benchmarks

Revenue benchmarks serve as important symbols of the flexibility found in spending restrictions within the Metropolitan Government. These trends may reveal implementation of cost controls or fiscal policies.

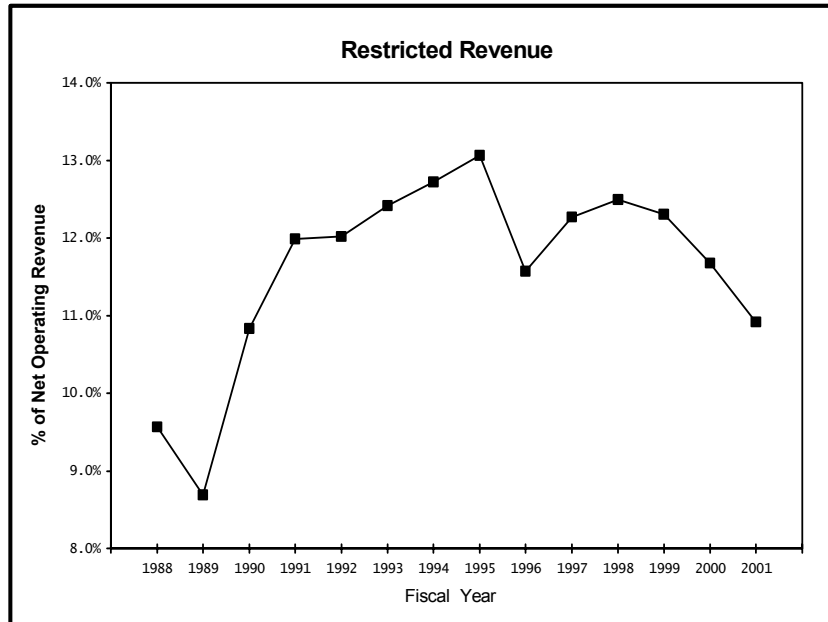
Restricted Revenue

Description: Restricted revenue is legally designated for a specific use, often spelled out

in state or federal laws, bond covenants or grant contracts. Specifically, restricted revenue includes revenue from other governments and governmental agencies, excluding the state income tax allocation and the state sales tax funds. An increased percentage of restricted revenue as a percentage of total operating revenues can hinder the government's ability to modify spending priorities in response to changing service needs and demands.

Analysis: Restricted revenue as a percentage of operating revenues increased by 4.4% in between FY 1989 and FY 1995. The Community Corrections Incentive Program (CCIP) increased restricted revenue by \$8.4 million in FY 1990 due to a change in CCIP's accounting classification. True increases in other restricted revenue were not nearly as dramatic during the period. In FY 1994, ice storm damage reimbursements amounted to \$3.3 million. In FY 1995, CCIP increased \$3.2 million and the Community Health Agency funds increased \$1.2 million. Decreased funds in CCIP (\$2.0 million) due to mis-accruals in accounting for these funds and less revenue for ice storm damage caused a marked drop in intergovernmental funds in FY 1996. The COPS Ahead program played a large role in the growth of restricted revenues beginning in FY 1997

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while one-time reimbursement for tornado damage in FY 1999 was significant.

Commentary: The restricted revenue graph closely resembles the intergovernmental revenue graph: The state sales tax allocation and the income tax on dividends and interest are not included in the restricted revenue calculation. The data indicates that, with consideration given for adjustments in accounting inconsistencies, Metro's use and reliance upon restricted revenues is steady – and not particularly high. The percentage has remained between 11% and 13% since 1991 even when factoring in grants that were moved out of the general fund in 2001. This positive economic indicator signifies that Metro does not appear to be overly dependant upon restricted external revenues provided that local services are not supplanted with outside dollars.

One-Time Revenue

Description: A one-time revenue or temporary revenue source is one that is not expected to be a continuous funding source, such as a portion of fund balance reserves or a one-time grant.

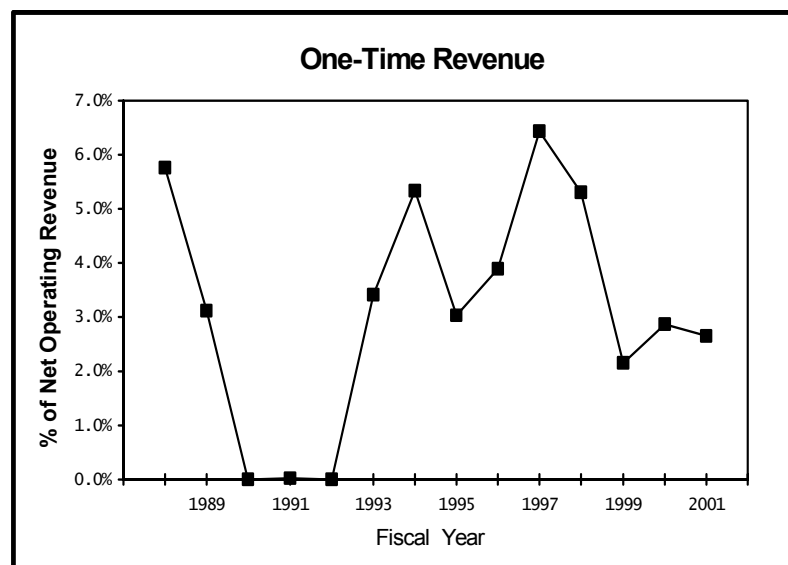
Continual use of one-time revenue to balance the budget may indicate that the revenue base is not sufficient to support current service levels. For this study, a one-time revenue source refers to funds appropriated from fund balance. The warning trend for this indicator is an increasing use of one-

time operating revenue as a percentage of net operating revenues.

Analysis: In FY 1988, \$16.8 million or 6% of net operating revenue was allocated from fund balance to help pay for an employee reclassification and fringe benefits and to help expand Metropolitan Transit Authority services. Before that only 2% of net operating revenues came from fund balance. In FY 1990, the Metro Council developed a financial management policy stating that at least 5% of the amount budgeted in each of the general funds and the school fund shall be maintained in fund balance as a reserve. Thus, between FY 1990 and FY 1992, no appropriation was made from fund balance in the general

funds in order to build up reserves. In FY 1994, 5.3% of operating revenues were appropriated, but fell well below 5% in FY 1995 and FY 1996. A negative trend is evident in FY 1997 and FY 1998 when 6.4% and 5.3% were appropriated respectively. Since then, Metro's reliance on one-time revenues has diminished – in FY 2000 and FY 2001 only 2.9% and 2.7%, respectively, of net operating revenues were derived from fund balance.

Commentary: Between FY 1990 and FY 1992, Metro was able to build its reserves. In FY 1993, Metro began using increasing amounts of the fund balance though less was needed in FY 1995 following



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the property tax increase in FY 1994. FY 1997 shows a marked increase of the appropriation from fund balance. Among projects funded were \$6.8 million for Public Works infrastructure improvements, completion of the Arena construction, and airport noise mitigation. In some years, some of the appropriated fund balance has not actually been used, having been covered by expenditure savings or excess revenues. The percentage of appropriated fund balance dropped to 5.3% of net operating revenues in FY 1998 despite an across the board employee pay raise – a property tax increase helped offset the need for one-time revenues. In FY 2000, only 2.9% of net operating revenues were derived from fund balance for such purposes as a supplement to the Metro Action Commission, a transfer to the Nashville Thermal Transfer Corporation from Public Works, and funds for police recruits. Metro guards its fund balances carefully, monitors its use, and avoids appropriating fund balances to fund on-going operating expenses.

Revenue Shortfalls

Description: A revenue shortfall or surplus is the difference between estimated and actual revenues collected during the fiscal year. A shortfall between estimates and collections may suggest a declining economy, inaccurate estimating techniques or inefficient collection methods. On this graph, a negative percentage indicates a revenue surplus.

Commentary: Revenue surpluses occurred in all years except in FY 1990, when actual revenue was about \$1.3 million below the estimate. A weak economy in FY 1990 was represented by shortfalls particularly in the business tax and in the local option sales tax. A change in the chart of accounts

moved \$10 million budgeted in Fines & Costs in FY 1991 to intergovernmental revenues that are not part of the revenue shortfall calculation.

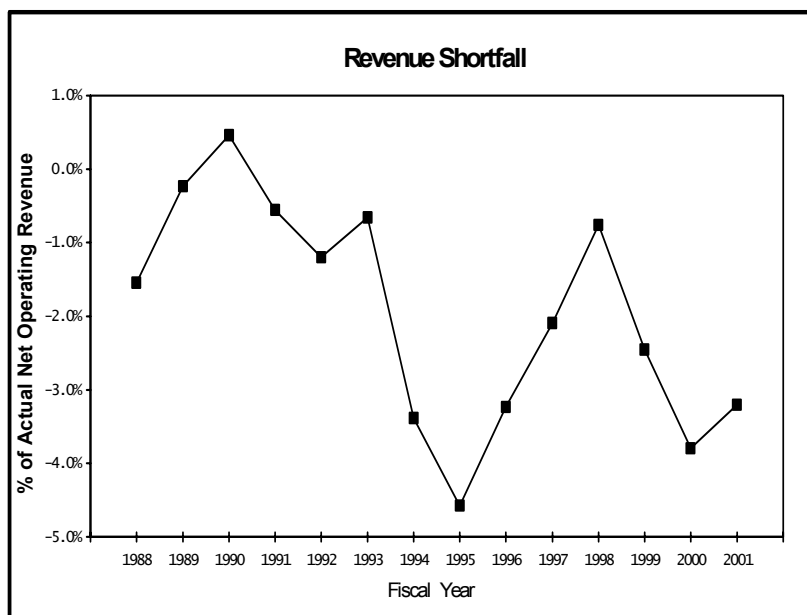
Analysis: Revenue surpluses particularly between FY 1991 and FY 1994 indicate that estimating techniques are relatively accurate and that the local economy has been stable. Actual collections in FY 1995 benefited from bond refinancing and better than expected sales tax collections. Between FY 1995 and FY 1998, the level of surplus trended downward. In FY 1996 and in FY 1997, property tax collections were \$1.5 million and \$1.8 million below estimates but overall collections in sales tax, licenses and permits, and in other categories more than offset the shortfall. In 1998, sales tax fell short by \$2,217,617, or by almost 3%, signaling a declining revenue base caused in part by the closing of Opryland theme park and a lackluster tourist season. Thus, sales tax estimates since then have been more conservative and the graph displays a positive trend – overall collections reasonably exceed estimates.

Revenues per Capita

Description: This indicator assumes that services and revenues will increase proportionately with growth in the population and that the level of per capita revenues will stay at least constant in real terms. In most years of this analysis, Davidson County population has grown by about 1% or less.

Analysis: When adjusted for inflation, revenues per capita climbed noticeably in FY 1989, 1994, and 1998 largely because of property tax increases. Minor decreases in FY 1991 and 1992 may be attributed to a lackluster economy. The very visible decrease in revenues per capita in constant dollars in FY 2000 is probably a result of the 2000 census population figure being 5.2% higher than the estimate of FY 1999.

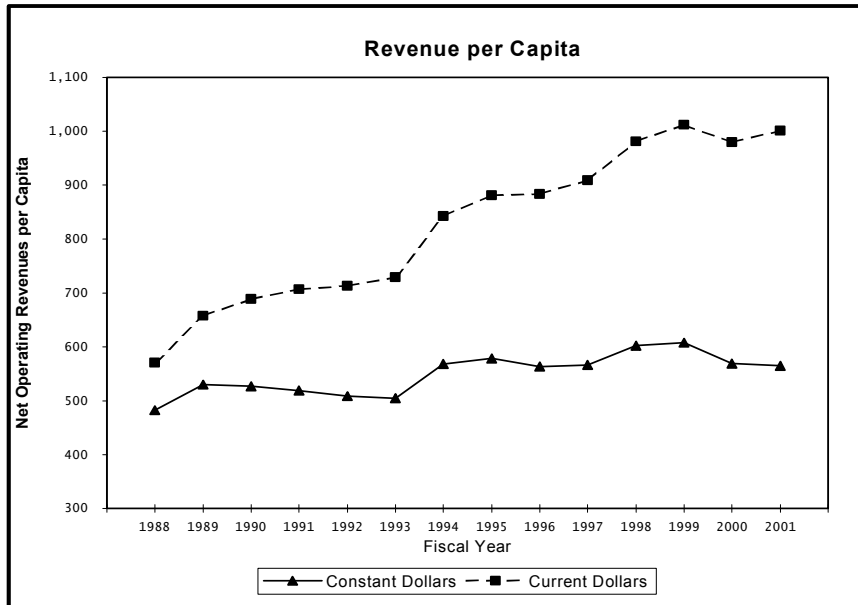
Commentary: The increase in constant-dollar net operating revenues per capita between FY 1993 and FY 1994 is inconclusive in terms of Metro's financial condition because of 1994's property tax hike. But the increase between FY 1995 and FY 1997 is the product of fairly healthy increases in both sales tax and property tax due to growth. The sharper increase in revenues per capita in constant dollars, 5.5% between FY 1997 and FY 1998, largely reflects 1998's property tax increase and several one-time revenues. The trend began to level off began FY 1999 when \$.01 of general fund property tax was shifted to debt service for a new arts museum and infrastructure



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improvements. Also, sales tax dollars mirrored a slowdown in tourism that continued through FY 2000, when revenues per capita fell from \$607 to \$569 in constant dollars. Migration of property owners to neighboring counties could be eroding revenues per capita since the property tax makes up 45% of total revenues. On the other hand, the 2000 census data has increased the total population for the county by 5% over last year, driving revenues

Service reductions included a drop in residential refuse collection from twice to once a week in FY 1990, a 40% reduction in Codes' administrative and fixed costs, and sharing of police vehicles. On the other hand, overall expenditures per capita, in constant dollars, increased from \$577 in FY 1993 to \$608 in FY 1994, an increase of 5.3%. Causes included the 1994 property tax increase funded a three-year employee pay plan, employee health benefits, and capital funding for a downtown arena. FY 1995 expenditures per capita, in constant dollars, rose to \$623, and included funds for the second year of the pay plan, increased funding for the General Hospital-Meharry-Hubbard merger, and funding for a domestic violence initiative. FY 1996 per capita expenditures dropped to \$581 when \$.04 of the property tax was reallocated to debt service. FY 1997 expenditures rose to \$593 per capita (constant) and included a transfer of \$3.2 million to debt service to help fund the stadium financing package, \$800,000 to MTA to offset the loss of \$1.3 million in federal funding, and increased funds for opening the new Correctional Work Facility. FY



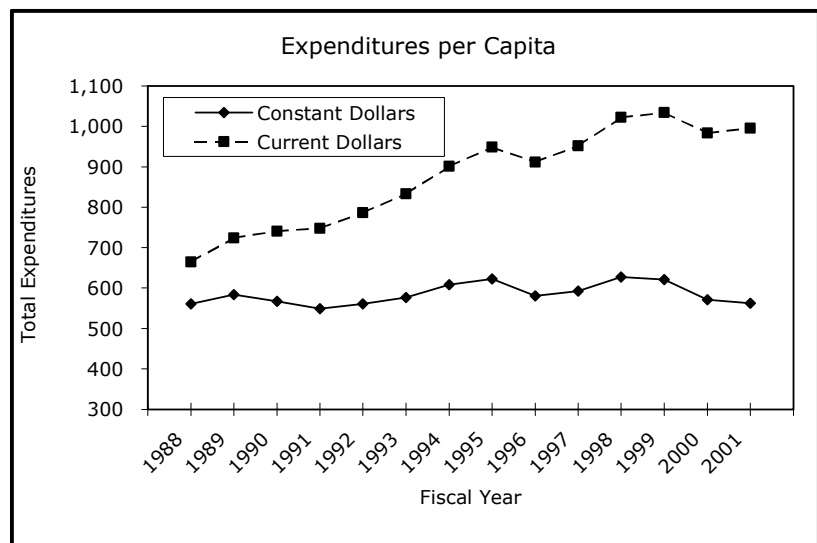
per capita down.

Expenditures per Capita

Description: This indicator assumes that changes in per capita expenditures reflect fluctuations in the population, and compares growth to inflation. The graph compares nominal (current dollar) and real (constant dollar) data.

Analysis: The graph illustrates that in constant dollars, Metro's expenditures per capita in FY 2001 were only one dollar greater than in FY 1988. Between FY 1990 and FY 1993, however, expenditures per capita leveled off reflecting some belt-tightening as the economy stalled. From FY 1990 to 1992 there were some service reductions to help balance the budget. Also during this time, no tax increases were approved and the budgets did not appropriate fund balances. In FY 2000, again a deliberate effort to control expenses is evident.

1998 expenditures, per capita, in constant dollars, increased by 5.7% over FY 1997. Initiatives in FY 1998 included \$17.9 million for a 3-year employee pay plan, \$2 million reserved for the new downtown library and expanded branches, \$1.4 million for General Hospital's relocation to the Meharry campus,



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\$550,000 one-time supplement to Farmers Market, and \$1.4 million for completion of the arena. In FY 2000, expenditures per capita actually declined slightly. Departments' expenses were projected at the same level as the prior year and then trimmed by 5% in response to a slowdown in the economy and because \$.01 of general fund property tax was shifted to debt service.

Commentary: The graph illustrates that between FY 1991 and FY 1995, in constant dollars, actual expenditures per capita increased by 13.5%. This increased spending allowed Metro to provide some new services and contribute to large projects. At the same time, Metro met the challenge of maintaining transportation services despite losses in federal funds and supplemented other funds to comply with federal mandates concerning correctional facilities.

User Charge Coverage

Description: User charge coverage refers to the ability to cover the cost of providing a service, in terms of total departmental expenditures. When charges cover the whole cost, the coverage is 100%. If coverage is below 100%, the burden increases on other revenues to support services.

The following departments are included in the user charge coverage analysis: Planning Commission, Codes Administration, Emergency Medical Services, Municipal Auditorium, Traffic & Parking, Parks & Recreation, Beer Board, and Transportation Licensing.

Analysis: The trend from FY 1988 to FY 1989 is clearly negative; user charges comprised 35% of expenditures in FY 1988 but dropped to a low of 31.7% in 1989. A major reason for this decline was cost increases associated with the 3-year Metro-wide pay plan beginning in FY 1988. In FY 1989 Metro

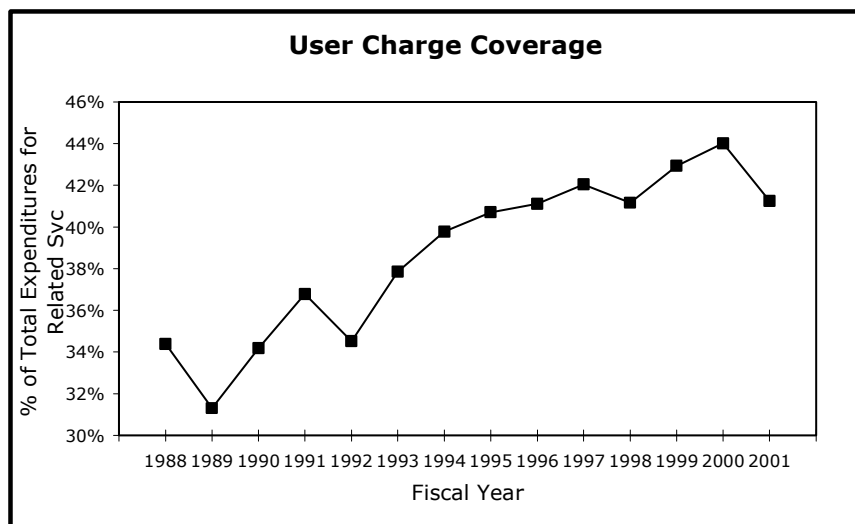
reassessed user charges and revised several upward. The upward trend in FY 1990 and 1991 is partly the result of the increased fees. By FY 1997, revenue collections from user charges had increased to 44%, dipped slightly in FY 1998 and then turned positive through FY 2000.

Among the fees that the Parks and Recreation increased in FY 1990 were golf and athletic fees and Wave Pool admission charges. New admissions fees were initiated at several Parks facilities that were previously free of charge. In FY 1991, the Parthenon first began charging an admissions fee. Also in 1991, the Ice Rink moved to the new Sportsplex Fitness Center where admissions and concessions grew by \$648,000 or 57% over the prior year. In FY 1992, Parks' user fees declined by \$733,000 (\$611,000 of which was lost due to some golf courses temporarily closing for renovation work).

In another service area, emergency ambulance fees collections increased by 16% in FY 1990 when ambulance trip fees were doubled from \$50 to \$100. The real effect of the increase shows up in FY 1991, when ambulance deposits dramatically grew by \$764,000 or 51% (third party payments by insurance companies and itemized billings also contributed to the improved collections). An apparent drop in total user charge coverage in FY 1992 is due to more than \$1,000,000 in ambulance fees being reclassified as "intergovernmental revenues" as reimbursements from Medicaid and Medicare for ambulance services became more common. As well, in FY 1990 legislation was enacted for the collection of revenue for alarm device systems.

In FY 1993, user fees increased by nearly \$1.7 million. Building permits accounted for almost \$1.4 million of this. An increase in the basic ambulance fee in FY 1992 took effect in FY 1993 when ambulance fees increased \$350,000. Plans examination fees increased by nearly \$250,000 in the recovering economy.

In FY 1994, user fees increased by \$1.4 million. Parking fees increased \$100,000 due to completion of construction on all facilities that enabled each lot to be open for the full year. Ambulance fees increased \$200,000. Golf fees were raised and the Ted Rhodes course was expanded from 9 holes to 18, increasing parks fees by \$300,000. Plans examination fees and other housing related user charges saw healthy increases.



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In FY 1995, user fees increased by a net of \$1,033,000. Building permits increased \$650,000 and plans examination fees increased \$80,000. Recreation fees rose by \$300,000 due in part to the re-opening of McCabe Golf Course and a new fall softball league. Municipal Auditorium attendance grew from FY 1994 resulting in a \$172,000 revenue increase.

Ambulance fees increased by \$1.5 million after trip fees increased from \$125 to \$280 in January 1996. Golf revenues increased after a golf surcharge for course improvements was imposed through calendar year 1995 and green fees were increased then and in FY 1997. The connection between a healthy economy and user charge coverage is clear as revenue collections for construction permits increased particularly between 1997 and FY 1999. Other notable increases through FY 2000 included TennCare transportation reimbursements, alarm permits and Municipal Auditorium revenues.

Commentary: The upward trend of revenues from user charges is a positive sign that the selected services have become increasingly self-supporting. The slight decrease in FY 1998 is due primarily to the expense of the first year of a 3-year pay plan but also may have been a forewarning of a weakening economy. In FY 2000, the user charges only increased by 1.1%; however, widespread expenditure savings in 1999 and in FY 2000 enabled user charges to offset a larger portion of departments' expenditures. Although still respectable, user charge coverage declined from a high of 44% in FY 2000, to 41.3% in FY 2001. A contributor to this change was the 42% decrease in parking fees caused by dedicating Church Street garage spaces to free Library parking and loss of on-street parking.

Operating Position

The term operating position refers to a government's ability to (1) balance its budget on a current basis, (2) maintain reserves for emergencies, and (3) have sufficient liquidity to pay its bills on time.

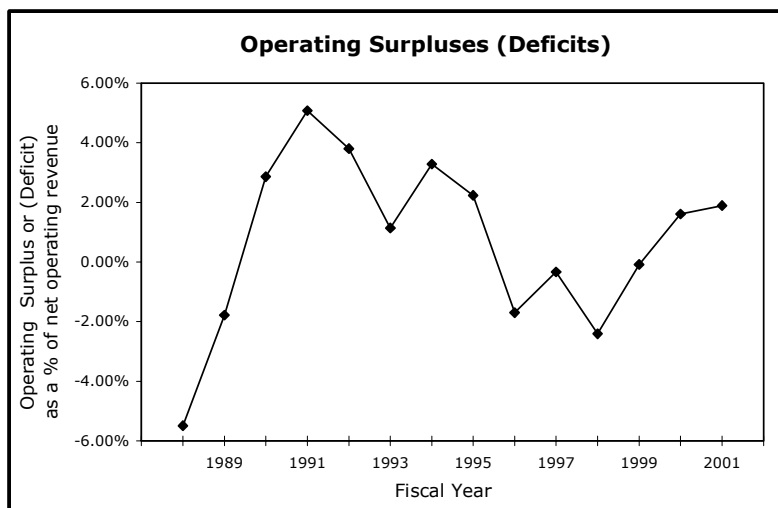
Operating Deficits

Description: An operating deficit occurs when current expenditures exceed current revenues. This does not necessarily mean that the budget will be out of balance since reserves from prior years may be used to cover the difference. However, credit rating firms regard a current-year operating deficit as a minor warning signal. Two consecutive years of such deficits indicate that current revenues are not supporting current expenditures

and require more attention.

Analysis: In FY 1988, the operating deficit was \$16.1 million or 5.49% of net operating revenues. In FY 1988, the first year of a pay plan was implemented to bring Metro employees' salaries in line with the local marketplace and comparable governments. Metro also assumed the employee's share of pension contributions that placed a new major obligation on the general fund. These expenditures coincided with a recession when revenue growth did not meet expectations. The economic slump continued into FY 1989 when the operating deficit was (\$6.0) million. The second year of the pay plan required an additional \$15 million. Funding was required to improve public safety and included adding personnel in police, fire and ambulance services. In FY 1993, no pay plan improvements were made. Instead, each full-time employee received a one-time \$750 bonus that cost \$5.5 million. This did not cause an operating deficit but did decrease the operating surplus significantly. In FY 1996, Metro had an operating deficit of (1.7%) but was able to lessen it to (.3%) in FY 1997; however, the operating deficit reversed in FY 1998 to (2.4%) despite a 1.5% across-the-board operating budget cut.

The FY 1996 budget included significant increases in several departments, particularly Public Works for operation of the Solid Waste Disposal Fund, Sheriff for additional inmate beds, and Fire for 40 new fire department positions. Also, Metro provided one-time funds of \$1.5 million to the Sports Authority related to a new stadium and \$645,000 for completion of the new Farmer's Market. In FY 1998, a major expense was the first year of the employee pay plan costing \$11.9 million. Other initiatives included increased reserves for MTA, expanded libraries, infrastructure improvements, and reserves for the second year of the pay plan.



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Commentary: There are two negative trends to look for with this indicator. The first is two or more consecutive years of operating fund deficits. This occurred in FY 1988 - FY 1989 and in FY 1996 - FY 1998. The operating deficits in 1988 - FY 1989 were corrected when Metro developed a policy to build back the fund balances. The FY 1996 - FY 1998 operating deficits reveal that Metro relied on fund balance to implement service enhancements as well as to fund some one-time projects. Transfers out of the general fund beginning in FY 1997 were used to finance the new stadium. All of these have had an effect on the delicate balance between obligations and revenues to finance them.

The second negative indicator is a current operating fund deficit greater than the previous year. In previous years, this fund balance appropriation was covered by expenditure savings and surplus revenues; in FY 1996, not all of the appropriation was so covered, resulting in fund balance being used. Though an operating deficit still occurred in FY 1997, it had been reduced to only (.3%) or (\$1.6) million. The operating deficit grew to (2.4%) in FY 1998 but rebounded in FY 1999 to (.08%). An improvement is noted in FY 2000, when an operating surplus of 1.6% occurred. Though Metro has been proactive in reversing an operating deficit trend, revenue, expenditure, and fund balance projections should be closely monitored to ensure that adequate renewable funding is available to support expenses in future years. As well, a close eye on the economy will alert Metro to any weakness that could impact revenue growth.

Enterprise Fund Profits

Description: Enterprise fund programs are expected to operate as if they were privately operated "for profit" entities, rather than government "not for profit" entities. Services or goods provided to the public are paid for by user charges. Since enterprise funds operate under the laws of supply and demand, rate increases may decrease revenues because customers may limit their use of the goods or services. In this analysis, the enterprise funds consist of Water Services, the Nashville Convention Center, the State Fair, and Farmers Market.

Analysis: Metro's combined enterprise fund programs have not had a true loss during the period displayed on the graph. In FY 1987 and FY 1994, Water Services refinanced portions of its long-term debts, borrowing

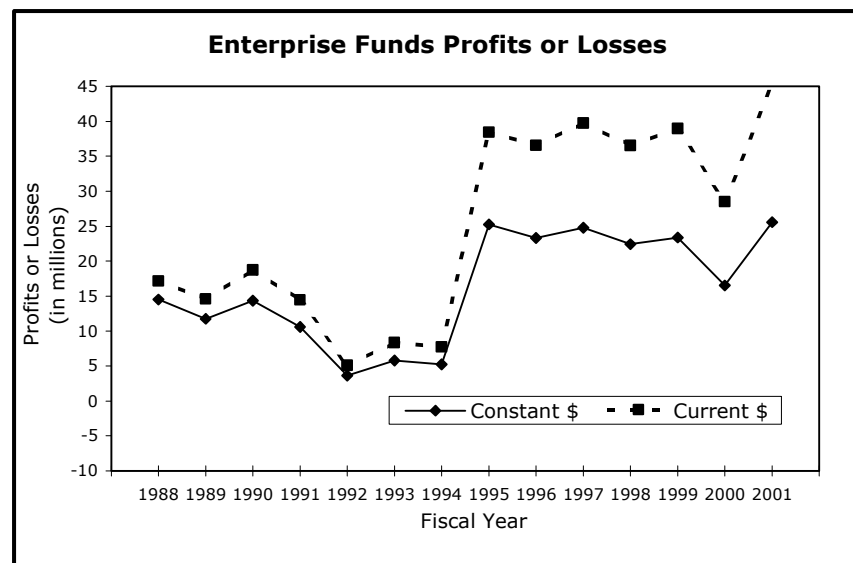
more money than was required to retire the old debt. Accounting procedures required that this additional money be listed as a loss.

Commentary: Overall costs for providing most enterprise funds' goods and services have been recovered from user fees, a positive trend. For the hospitals, supplements from the general fund and designated federal/state revenues have been needed to offset operating expenses. This combined with FY 1994's bond refinancing accounts for substantial and sustained boosts in enterprise profits.

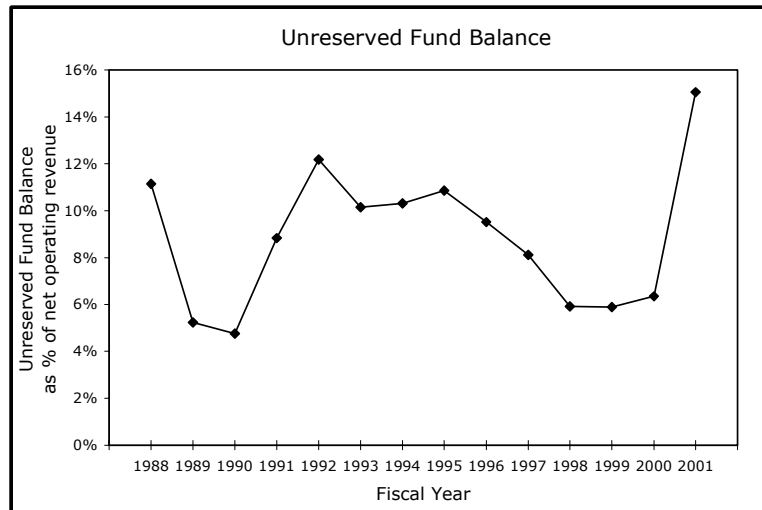
Fund Balances

Description: Fund balances can be thought of as reserves. Since some fund balances may be designated for specific projects, it is necessary to differentiate between reserved and unreserved fund balance. Unreserved fund balance is the indicator in this case. Unreserved fund balances enable a government to meet future emergencies. A warning occurs when unreserved fund balances decline as a percentage of net operating revenues. This may show an inability to fund emergencies.

Analysis: In FY 1987, unreserved fund balance was 13.6% of net operating revenue. In FY 1988, fund balance declined to 11.1% when \$16.8 million of net operating revenues was allocated to balance the budget. Unreserved fund balance fell to 4.8% of net operating revenues in FY 1990 when actual net revenues were \$1.3 million less than projected. No fund balance was appropriated for three years, and by FY 1992, it had been built to 12.2% of total net operating revenues. In FY 1993, \$5.5 million was allocated to help fund one-time employee bonuses and to increase public safety programs. Unreserved fund balance dropped to 9.5% in FY 1996 when



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funds were used for several service enhancements and for one-time payments to the Sports Authority and Farmers Market. In FY 1997, unreserved fund balance fell to 8.1%, when \$11.8 million was appropriated during the year, including funding for public works infrastructure projects, airport noise mitigation, and completion of the Nashville Arena. Unreserved fund balance further declined to 5.9% in FY 1998 where it remained in FY 1999 indicating a need to strengthen our reserves. In FY 2000 fund balance regained a more positive position when it rose to 6.4%.

Fund balances increased in FY 2001 partly due to good year-end results and partly due to a mandated change in accounting rules increased fund balances at the beginning of FY 2001.*

Commentary: In 1989, local legislation was passed which required at least 5% of total net revenues to be held in fund balance as a reserve. The decreasing unreserved fund balance as a percentage of net operating revenues noted during the last four years represents a warning trend that Metro's ability to withstand financial emergencies is declining.

Liquidity

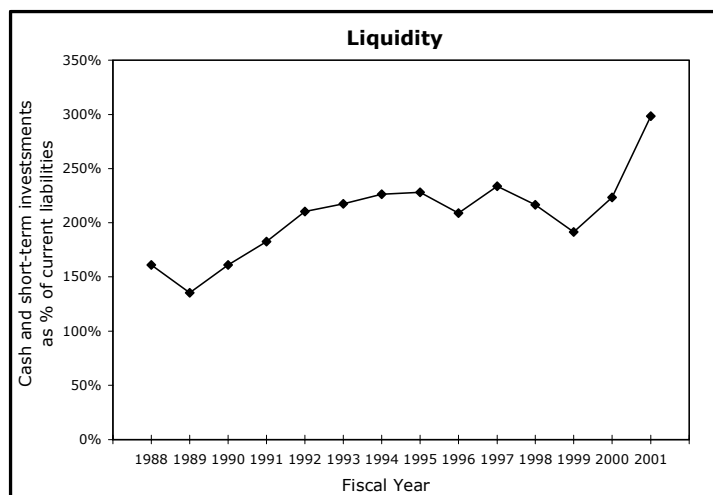
Description: Liquidity measures a government's ability to pay its short-term obligations. Insufficient liquidity will make a government insolvent.

In these graphs, **Liquidity** is determined by taking current assets and dividing by current liabilities – a measure known in financial analysis as the current ratio. The other graph, the **quick ratio**, is defined as current assets expected to be converted into cash quickly divided by current liabilities. In this case, it is determined by dividing cash and cash equivalents by accounts payable and accrued payroll.

Commentary: Between FY 1987 and FY 2000, liquidity has fluctuated, ranging from a high of 241.3% in FY 1987 to a low of 135.4% in FY 1989. Liquidity was measured at 223.4 % in FY 2000 while mean liquidity for the fourteen years studied was 203% .

Between FY 1987 and FY2000, the liquidity quick ratio has ranged from a high of 199.9% in FY 1994 to a low of 4.9% in 1991. In FY 2000 the liquidity quick ratio was 48.6%.

Analysis: Credit rating firms consider liquidity of less than 100% to be a negative factor. During the period studied, Metro's liquidity has never fallen below 135.4% and that occurred in FY 1989 when the local economy was unstable. Since then, liquidity climbed steadily, faltering only slightly in FY 1996 and in FY 1999. Its positive liquidity position indicates that Metro is not overextended in its obligations.

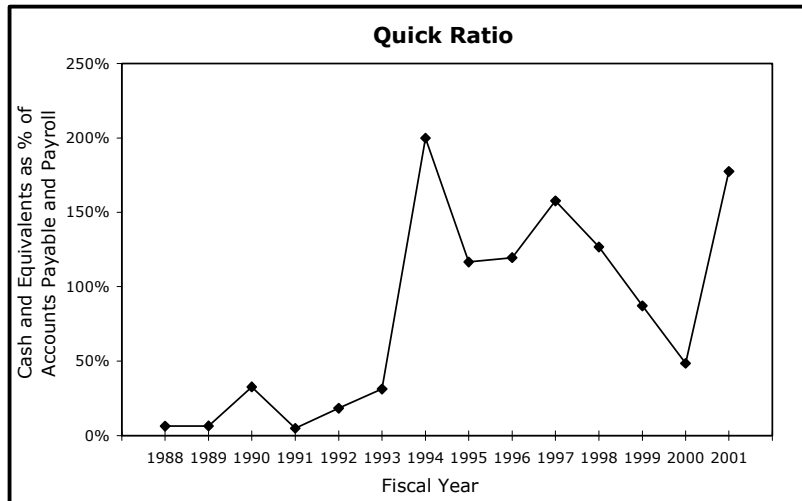


2001 data does not include property tax receivables in assets and liabilities as implemented that year by GASB Statement 33.

* Governmental Accounting Standards Board Statement No. 33, *Accounting and Financial Reporting for Nonexchange Transactions*, which resulted in a one-time restatement of fund balance and an ongoing change in how some revenues are accrued. See page vi of the June 30, 2001 *Comprehensive Annual Financial Report*.

The quick ratio fluctuated sharply in FY 1994 and FY 1997 due in large part to changes in accounting for cash and cash equivalents.

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A positive quick ratio, particularly in more recent years, indicates that Metro has had adequate cash reserves for immediate contingencies. Though the trend slips somewhat in FY 1998 and FY 1999, Metro's ability to acquire cash during those years was certainly satisfactory. In FY 2000, Metro made a cash advance of \$14 million to General Hospital; however, the need for such action is not expected to recur.

Demographic Trends

Municipal fiscal health is related to needs and resources that are often reflected in economic and demographic indicators.

A greater variety of current demographic information is presented in Appendix 5, About Nashville.

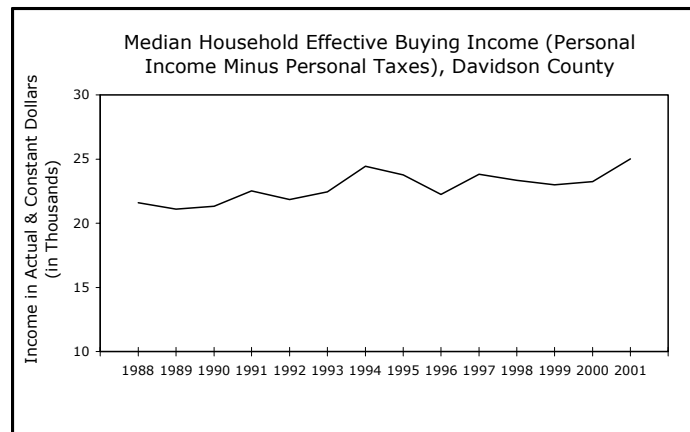
Population: Population growth has a significant impact on the quantity of city services demanded. The population of Davidson County has increased steadily over the past decade, from 510,800 in 1990 to 569,891 in 2000, a gain of 11.6%.

Unemployment: Over the past decade Davidson County has maintained low unemployment rates that are parallel to, but lower than, national and state-wide figures. The County's unemployment rate during the last decade has ranged from a low of 2.7% in FY1999 to a high of 5.2% in 1992 compared with a range of 3.7% to 6.7% for the state and 4.1% to 7.3% nationally during the same periods. Davidson County's steady economic base is likely to continue to be healthy due to its economic diversification. Some key factors that maintain low unemployment locally include commercial and residential construction and growth in service sector jobs.

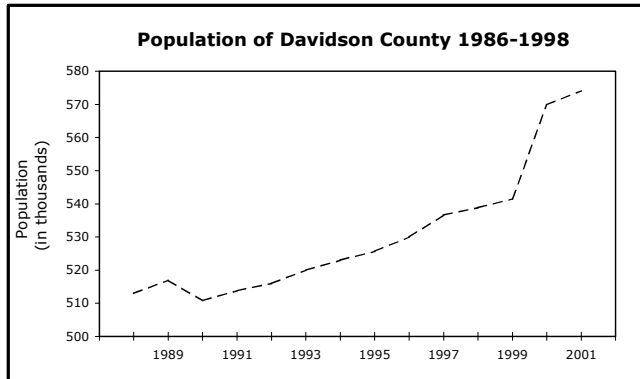
Occupancy Rates: With the city's steady population and employment growth, Nashville's occupancy rates -- both residential and commercial -- have remained consistently high over the past decade. Based on the percentage of active meters reported by the Nashville Electric Service, Davidson County's occupancy rate has stayed within the narrow range of 96.6% to 98.5%. This indicates that the city is not overbuilt.

Also, 18,951 deed transfers were filed in 2000 according to data from the Assessor of Property, up 18% from the previous year. The surge in lots sold reflects lower interest rates than in 1999 and the effects of a still soaring economy that encouraged both housing developers and individuals to invest in the real estate market.

Median Household Income: Another factor in assessing the economic health of a region is the median household effective buying income (EBI), which subtracts personal taxes and contributions to social insurance (employee contributions to FICA and Medicare.) from total personal income. The constant dollar figure adjusts the household income for inflation. Using data compiled from the *Nashville Sales & Marketing Management* (years 1987-00), the graph shows that the median household EBI for Nashville has increased by 1% in constant dollars from FY 1999 to FY 2000, while the state's EBI gained 1.3%. The Nashville MSA, however, gained 5% (not shown), an important contrast -- the distribution of income in the Nashville MSA does not appear to favor Davidson County; many higher income households are in the MSA but in live in counties other than Davidson. This could signal a continuing demand for services while Metro's tax base is eroding.



Appendix 8: FTMS



Conclusion

The continued vitality of Metropolitan Nashville, combined with sound financial management, continue to support the financial health of the Metropolitan Government.

